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ABSTRACT

High school distributive education retail laboratories (school stores) provide practical experiences in an actual store environment. The manual presents information to assist coordinators in creating a distributive education retail laboratory or for improving an existing operation. Sections include preparing proposals to start a school store, vendor's license and sales tax, store policies, wholesalers, store layout, equipment purchase policies, promotional ideas, and 41 pages of sample forms used in financial, appraisal, budgetary, and inventory control. The manual was developed in cooperation with distributive education coordinators at the school store workshop, Toledo, Ohio in March 1974. (MF)

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The SCHOOL STORE

A Retail Laboratory for D.E.

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CE005264

THE SCHOOL STORE

A RETAIL LABORATORY FOR D.E.

Developed by

Phil Knox
Reynoldsburg High School
Reynoldsburg, Ohio 43068

In cooperation with

D.E. Coordinators at
The School Store Workshop, March, 1974
Toledo, Ohio

Produced and Distributed by

OHIO DISTRIBUTIVE EDUCATION MATERIALS LAB
1885 Neil Avenue, 115 Townshend Hall
Columbus, Ohio 43210

(VT 102 033)

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After preparing this manual, originally, I was fortunate to be able to meet with fifteen Distributive Education coordinators and State Staff from Ohio and six from Michigan who run successful retail laboratories in their distributive education programs. Included in this final product is a compilation of their ideas as well as mine which should provide a wealth of suggestions for you to manage a real life learning situation for D.E. students.

My sincere thanks for the help provided by the following people:

Mary Alice Greenwood - Circleville High School
Mary Anderton - Ohio State University
Jim Gleason - Indian Hill High School
Jim Hayes - Findlay High School
Phil Knox - Reynoldsburg High School
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GOOD LUCK!

Phil Knox
Reynoldsburg High School
Reynoldsburg, Ohio

TABLE OF CONTENTS

CHAPTER PAGE

Introduction . . . 1

I Proposals to Start a School Store . . . 2

II Vendor's License and Sales Tax . . . 14

III Store Policies . . . 16

IV Wholesalers . . . 26

V Store Layout . . . 34

VI Equipment Purchase Policies . . . 40

VII Promotional Ideas . . . 43

VIII Have You Ever Thought Of . . . 50

IX Alternative to an In-School Retail Lab . . . 54

 Little World . . . 55
 The Santa Shop . . . 59

X Forms . . . 67

 Work Sheet . . . 69
 Cashier's Diary . . . 72
 Daily Closing Cashier's Report . . . 74
 The Want Slip . . . 76
 Employee Cash Discount . . . 78
 Void Slip . . . 79
 Charge Slip . . . 81
 Refund Slip . . . 82
 Due Bill . . . 83
 Employee Layaway . . . 84
 Layaway . . . 85
 Instructions for Completion of Daily Balance and Sales Slip . . . 86
 Basic Item Stock Control . . . 88
 Store Physical Inventory . . . 89
 Storage Control Cards . . . 90
 Ohio Schools Purchase Order . . . 91
 Consignment Agreement . . . 92
 Consignment Sales Slip . . . 93
 Summary of Purchase Orders . . . 94
 Buyers Resource File . . . 96
 Performance Appraisal . . . 97
 Instructions for Student Evaluation Form for Student Appraisal in School Store . . . 99
 Monthly Profit and Loss Statement . . . 101
 Yearly Profit and Loss Statement . . . 102
 Distributive Education Retail Lab Income Statement for Year Ended December 31, 19-- . . . 103
 Distributive Education Retail Lab Balance Sheet December 31, 19-- . . . 104
 Ledger Forms . . . 105
 Layouts . . . 112
 Organization Chart . . . 115

INTRODUCTION

Over the past two years, there has been a great interest and demand for information concerning high school Distributive Education Retail Laboratories (school stores). Articles have been written at both national and several state levels explaining the values of real and practical experiences in an actual store environment. Michigan and Minnesota undoubtedly lead the field in developing skills and competencies at the retail laboratory levels. However, Ohio has compiled the following information to assist coordinators in creating a Distributive Education Retail Laboratory and/or improving an existing operation.

The purposes and objectives for Retail Labs are numerous and can be readily found in past issues of the DECA distributor. However, information regarding the various procedures of forming an operational unit and information regarding essential items needed for improving existing operations have not been explored or explained. Therefore, this information is geared to aid the coordinator in the areas of proposals, questionnaires, policies, forms and procedures.

Chapter 1

PROPOSALS TO START A SCHOOL STORE

Most administrators are hesitant when the subject of a school store is mentioned. Instead, the store should be referred to as a "retail laboratory" connotating vast learning experiences in a retail business atmosphere--not just a profit-motivated school store operation.

By conducting marketing research through questionnaires, school departmental contact and, a great deal of public relations with staff members and administrators, formal proposals can be written to satisfy the school boards and superintendents who normally approve or disapprove a retail laboratory.

The following are sample questionnaires that might be used in determining the needs for a retail laboratory. They should be distributed to all high school students and faculty, possibly in homerooms. After distributing and collecting the data, this information would be available for completing a local proposal. Included on pages 7 through 13 are both student and coordinator proposals that might be used for many local retail labs situations.

SAMPLE QUESTIONNAIRE

Students:

The Distributive Education Class of 19__ - 19__ is planning to create a student retail lab, referred to as a school store. We need your assistance and suggestions. The Distributive Education class would like a store that will suit your needs by providing you with a large selection of school supplies and gift items.

Please answer the following questions honestly and with some consideration of school policies. With your cooperation, we hope to meet your needs in every way possible.

1. Do you think a school retail lab is necessary?

   Yes _______ No _______ Undecided _______

2. Would you patronize a student retail laboratory?

   Yes _______ No _______ Undecided _______

3. When would you patronize a student retail laboratory?

4. What merchandise other than school and departmental supplies might you suggest? Example: (1) clothing (type), (2) records, (3) tapes, (4) jewelry.

5. Your suggestions and comments:

SAMPLE QUESTIONNAIRE

Student:

The Distributive Education class is planning a retail laboratory otherwise known as a student school store. We would appreciate your opinions and suggestions. We would like to provide you with a large selection of school supplies and gift items.

Please answer the following questions honestly and with consideration of school policies. Obviously, we cannot sell items that are not acceptable to school policies (Example: cigarettes, lighters, etc). With your cooperation we hope to make the retail laboratory beneficial to your needs.

Thank you,

The D. E. Class

1. Do you think the student body will benefit from a retail lab?

   Yes _______ No _______ Undecided _______

2. What hours would you like the retail lab to be open?

3. Would you patronize a student retail laboratory?

   Yes _______ No _______ Undecided _______

4. What items would you prefer to be sold in the retail lab (Example: tapes).

5. Your comments or suggestions:

SAMPLE QUESTIONNAIRE

Students:

The Distributive Education Retail Lab is planning to make several improvements. Therefore, we are distributing this questionnaire in order to suit your needs with more success. With your cooperation in filling out this questionnaire, we hope to carry out our plans.

Thank you,

The D. E. Class

1. Do you see a need for enlarging the retail lab?

2. In addition to items already carried in the retail lab, what other merchandise would you be interested in purchasing? (For example: such items may be: jewelry, men's and women's apparel, 8-track tapes, gift items.)

3. Are you aware of the services offered, such as: sale days, layaway plan, discounts? If not, what form of communications would you feel effective to point out such services?

4. After observing the retail lab, what suggestions might you have to improve the service, standards, or layouts?

5. After the improvements are made, would you be more apt to patronize the store?

STUDENT PROPOSAL

DISTRIBUTIVE EDUCATION RETAIL LABORATORY

Proposal:

The students of the ____________________ High School Distributive Education Program propose for the coming year, a high school "retail laboratory."

Need:

In talking to former distributive education students they have told us that Distributive Education has been traditional! It has been traditional because learning was often memorization, and memorization did not prepare these students for jobs in the field.

Specifically, we see the need for distributive education that gives us the types of things we need for success. It is education that provides us with real experience. We want to learn by doing, not by memorizing facts from books. Therefore, the need is to experience a real store situation where we can learn by doing. We will put retailing theory learned in the classroom to use by operating a real business, with real money. We will be a member of a retail business and perform a variety of job skills necessary for successful store operation.

Purpose:

The purpose of the "retail laboratory" is to provide distributive education students with the opportunities to gain competencies in a unique learning environment.

Performance Objectives:

The performance objectives of establishing a retail training laboratory are as follows:

1. Distributive Education students will be able to apply the distributive competencies of pricing, selling, stocking, buying, receiving, cashiering, record keeping, and interior display.
2. Distributive Education students will be able to effectively use employer-employee and customer relationships in a merchandising situation.

Steps for Starting a Retail Training Laboratory:

It is suggested that the following plan be followed in starting a retail training laboratory:

Activity	Suggested Time Period
1. Writing of proposal	1 month
2. School approval and funding	2 months

3.	Developing job description and training manuals	1 month
4.	Site preparation	1 month
5.	Theme and name identification	1 week
6.	Record keeping system: license, charge account, records	2 weeks
7.	Identification of vendors and merchandise selection	1 month
8.	Determine delivery and buying policies	1 week
9.	Receiving and marking merchandise	1 week
10.	Personnel training	1 week
11.	Full demonstration of retail training laboratory	Continuous

SAMPLE QUESTIONNAIRE

Students:

So that we can have our retail training laboratory, we have written a proposal. We have learned about writing proposals and it took us _____ months to complete.

If you approve our proposal we will begin work immediately on getting our retail lab started. First, we will write job descriptions and develop training manuals to help our fellow classmates with their new jobs. Training manuals will be used to help us with our job. It will help us with gaining the distributive experience we need for our first job.

After training for our jobs we will work together in identifying a retail lab location. We will do this by writing a questionnaire and then distributing it to the high school students. From the questionnaire we will learn where to locate our retail lab and the type of merchandise we should stock.

After the site has been determined, we will start to make necessary changes. It may need a rug, new lighting, or the walls painted. Whatever it is we will pitch in and get it done.

Next, we will select our theme and name. We are thinking of a promotional scheme that will award some student with a cash prize for an original name and theme.

At the same time we are working with identifying our theme and name. We will review different types of record keeping systems to find out which one is most helpful to us. When we find these record keeping papers that help us we will adopt them to our use and identify them with our school logo.

Who we will buy from and more identification of what we will sell will be Distributive Education classroom projects as well as the delivery and buying policies we will use.

Finally, the merchandise will come in and we will be in action-marking and receiving the merchandise.

To prepare for our grand opening we will learn our jobs from the tagging of merchandise. We will train each other and practice what we will be doing on that grand opening day.

And now for the grand opening day . . . this is the day we waited for . . . the day of our entrance into the world of work.

FLOW CHART

ACTIVITY	MONTHS								
	1	2	3	4	5	6	7	8	9
Write Proposal	■								
School Funding and Approval		■	■						
Develop Job Description and Training Manual				■					
Site Preparation					■				
Theme and Name Identification						■			
Record Keeping System						■			
Identify Vendors and Select Merchandise							■		
Determine Delivery and Buying Policies								■	
Receiving and Marking								■	
Personnel Training								■	
Full Demonstration Training Lab									

PROPOSED BUDGET

Equipment:

Shelving, sign, stands, lighting	$500.00
Carpeting	$150.00
Tape Stereo	$100.00
Cash Register (State matching funds $500 towards $1000 cost)	$500.00
Opening inventory (vary with store size)	$500.00
Promotional Materials (brochure, posters, etc., name selection contest)	$ 50.00
Refurbishing materials (paint, wallpaper, paneling)	$100.00
Materials for job training	$ 50.00
Record keeping materials (forms, salescheck, etc.)	$ 25.00
TOTAL	$1975.00

COORDINATOR PROPOSAL

Proposal:

______________________________, as coordinator of ______________ High School Distributive Education, proposes for the coming year, 19___ - 19___, a high school "retail laboratory."

Need:

The need for education of students in the field of distribution and marketing has already been realized and is being met by the Distributive Education program. However, I feel that the students could be much better trained and educated by giving them the opportunities to deal with and become involved in all of the areas associated with a modern retail business.

Purpose:

The purpose of the "retail laboratory" is to provide distributive education students with the opportunities to gain competencies in the unique learning environment.

Objectives:

The performance objectives of establishing a retail training laboratory are as follows:

1. Distributive Education students will be able to apply the distributive competencies of pricing, selling, stocking, buying, receiving, cashiering, record keeping, and interior display.
2. Distributive Education students will be able to effectively use employer-employee and customer relationships in a merchandising situation.

Steps for Starting a Retail Training Laboratory:

It is suggested that the following plan be followed in starting a retail training laboratory:

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7.	Identification of vendors and merchandise selection	1 month
8.	Determine delivery and buying policies	1 week
9.	Receiving and marking merchandise	1 week
10.	Personnel training	1 week
11.	Full demonstration of retail training laboratory	Continuous

Merchandise Available:

As the name implies, one of the functions of the retail laboratory will be to make available for students any necessary school supplies such as notebook paper, pens, pencils, and an assortment of other school necessities.

After discussing the possibilities of establishing a retail laboratory with various department heads in the high school, proposals of selling merchandise connected with each department were made. Supplies could be made available to the business courses: the Home Economics Department, the Industrial Arts Department, the Physical Education Department, etc. The various departments would be spared the problem of handling needed merchandise and traveling expenses to purchase such merchandise. Merchandise might range from physical education shorts to assorted homemaking devices.

The selling of school workbooks is another area where the school store could effectively operate. Presently, the handling of such workbooks is done by the office. The first few weeks are always busy and the teachers and school secretary have the added burden of collecting and recording money. The school store could alleviate much of this problem by handling the workbooks through its facilities. The students working in the store would be receiving, storing, stocking and selling the workbooks. This activity would give the students another experience in handling a different type of merchandise.

There are many other specific instances where the facilities of the school could be used to help run the school more efficiently while helping train distributive education students.

Correction and Control:

The operation of the school store will basically be controlled and overseen by the Distributive Education coordinator. However, each student will functionally participate each day within the store.

One student for each area, preassigned each month, will function as store manager, advertising manager, display manager, purchasing manager, and personnel manager. The students shall also participate as salesmen. They will be scheduled to work various hours during the week so as not to conflict or interfere with their work schedules at their existing training stations. Each month the students will alternate positions within the store to enhance experience in each aspect of retailing operations.

CHAPTER 2

VENDOR'S LICENSE AND SALES TAX

STATE OF OHIO
DEPARTMENT OF EDUCATION
COLUMBUS
43215

MARTIN ESSEX
SUPERINTENDENT OF
PUBLIC INSTRUCTION

DIVISION OF VOCATIONAL
EDUCATION
612 Ohio Departments Building

September 20, 1972

Mr. Phil Knox
Reynoldsburg High School
6699 Livingston
Reynoldsburg, Ohio 43068

Dear Phil:

In answer to your question on Sales Tax and Vendor's License for a school store, this is required by law.

The Attorney General, William Brown, has ruled Opinion Number 71-068 relative to Section 3313.90 of the revised code on school stores in a vocational program, that if a vocational program is operating a school store as a learning experience it must have a vendor's license and charge sales tax.

Hope this helps.

Sincerely,

R. David Rankin
David Rankin, Supervisor
Southeast Region
Distributive Education Services

DR/dm

CHAPTER 3

STORE POLICIES

INTRODUCTION TO POLICIES

The following are policies of existing retail laboratories in which there have been continuous revisions and additions on a monthly and yearly basis.

Written policies, upon which rules, regulations and operational procedures are formed, are a valuable asset to all operations. They are created to eliminate confusion, mismanagement and misinterpreted verbal procedures and regulations.

POLICIES

As must be the case in every well organized business, we have prepared a few ground rules that must be observed to keep us working in the same direction. Rules are necessary to assist us in providing the best possible service to our customers in the most efficient, orderly and profitable way.

In most cases, your own judgment will help you do the right thing at the right time. But please read the next several pages carefully and understand them thoroughly for it is the small things that are done day in and day out that insure our success.

POLICY #1 -- STORE HOURS AND EMPLOYEE WORK SCHEDULES

The "Retail Lab" is open during the regular school year -- Monday through Friday at times chosen for the convenience of the student body and the staff. Store hours are as follows: 7:00 a.m. - 3:00 p.m.

Actual work assignments are at the discretion of the store supervisor and are posted by the personnel manager above the time clock. Every employee is expected to know his or her next day's work schedule.

Work assignments will rotate to give every employee the broadest opportunity for training experiences.

Occasionally store hours are arranged to allow clubs or special groups to purchase, as a group, any required merchandise.

POLICY #2 -- ABSENCE AND TARDINESS

All business organizations succeed or fail depending upon the quality of the organizational personnel and the degree of "teamwork" they display. When one member of the team is away from his job, everyone else must re-adjust to balance the workload. This re-adjustment can be made without much difficulty if it is planned for in advance. However, if your division or department is suddenly left shorthanded because you don't show up for work as expected, it puts an unfair load on everyone until the gap can be filled.

So, if you must be absent from your assigned job, let the personnel department know about your intended absence as early as possible. If you are going to be unexpectedly late or absent, for any reason, contact someone in personnel or........ Call the high school and request that your message either be relayed to the store or put in the coordinator's mailbox in the front office. Your adherence to this simple policy will allow us to make arrangements to keep the work flowing with a minimum of interruptions and confusion during your absence.

POLICY #3 -- ADMISSION TO BOOK STORE DURING NON-REGULAR SCHEDULED HOURS

Under no circumstance is anyone allowed in the store at any other time than the regularly scheduled store hours except when authorized by a store supervisor. Any employee found in the store without permission is subject to immediate dismissal from the program.

POLICY #4 -- TIME CARDS AND TIME CLOCK

A record of your working hours is pretty important to you if you wish to receive credit for the course and wish to earn enough contact hours to entitle you to your employee discount.

The record of your hours is kept on a timecard that you punch "in" and "out" when beginning and ending work on the sales floor. Time clocks usually print navy time. For example: 8:00 a.m. -- prints as 0800; 12:00 p.m. -- prints as 1200, etc.

The time clock is located in the classroom area of the "Retail Lab." Your personnel manager or store supervisor will explain the mechanics of this form of record keeping before you begin work.

These rules must be carefully observed by all store employees:

1. The time card should be rung just as you enter the store to begin work and as you leave the store at the end of your shift.
2. Under no circumstances do you at any time punch another employee's time card. There are no exceptions to this rule.
3. If you make an error in punching your time card or forget to punch in, call it to the attention of the store supervisor on that given day. If there is an error in recording your contact time, it affects you, so be careful!
4. An employee must be in the store and working if he has punched in.

POLICY #5 -- DRESS

Since the book store is a place of business, employees are reminded to dress accordingly, especially if they are to appear on the sales floor. An employee's appearance can add to or detract from the customer's (and other visitors) impression of our store, our merchandise and our staff. Excessive makeup, outlandish clothing, inadequate or insufficient clothing, etc., are to be avoided by all employees, whether male or female.

Cleanliness of a person is your responsibility. Take pride in being a well-groomed person and employee. Since our business demands a lot of a person to person contact, a bath every day, the regular brushing of one's teeth, and a liberal application of underarm deodorant, will insure that your relations with the rest of the staff, not to mention your customers, will be pleasant.

Salespeople are requested not to lean on or drape their bodies over counter tops, slouch against shelve units, and so forth. Not only does this look bad, but leaning on equipment is extremely hard on it.

POLICY #6 -- UNIFORMS AND NAME TAGS

The Retail Lab is furnishing you with attractive uniforms which are required to be worn on the sales floor at all times.

The uniforms cost money, so you are reminded to take care of them so other employees can use them after you. The only articles allowed in the pockets are a pencil and the sales check book. Also, name tags will be worn while on the sales floor.

POLICY #7 -- PERSONAL BUSINESS AND BEHAVIOR CODE

Here are a few general conduct rules actually practiced in business and expected of you while in "The Retail Lab."

1. Food and/or beverages are not to be taken on the selling floor by customers or employees.
2. Gum chewing will not be allowed on the selling floor. Aside from looking bad, it's offensive to some customers and could damage merchandise.
3. Conduct all personal business matters not related to the store outside the store. This includes visiting with friends while on the sales floor.
4. Employees are not allowed to use the office phone for personal matters. A pay phone is available in the lobby.
5. All information pertaining to sales figures, mark-ups, costs, etc., are to be kept confidential.
6. Do not place any notice on the store bulletin board without permission of the store supervisor.
7. Avoid fooling around and try to keep a businesslike attitude when working in the store. Throwing things, scuffling, tripping, the playing of practical jokes, wandering the halls, or other horseplay is not allowed.
8. Unless you are working in the store, stay away from stockroom area.
9. Do not write letters or read books and magazines while working in the store. Keep busy. Customers will avoid a sleepy-looking store.
10. Be considerate of others. Practice the "Golden Rule" and your job and the jobs of others will be more enjoyable.

POLICY #8 -- ABSENCES FROM CLASS

If an employee uses the store as an excuse without prior written approval, he is subject to an unexcused absence from that instructor. To save yourself a lot of problems, if you know that you will be needed in the store, plan ahead and obtain permission.

POLICY #9 -- MISSING CLASS OR LEAVING THE BUILDING FOR STORE BUSINESS

Occasionally, as with other club or class activities, it is necessary for "The Retail Lab" to send part or all of its employees outside the school building on store related business. Sometimes circumstances may arise making it necessary to keep the employees in the store thereby causing them to miss a class.

It is administration and store policy that in NO case will a student miss a class because of store business without prior written approval from the instructor of that class.

POLICY #10 -- THEFT PREVENTION

A. Be an alert salesperson.
B. Keep the merchandise straightened.
C. Keep display cases locked.
D. Know your prices.
E. Give your customer proper attention.
F. Do not leave floor alone.
G. Have a minimum of two sales clerks on floor at all times.

POLICY #11 -- SHOPLIFTING

All employees must be alert to shoplifters. Shoplifting costs us money and excessive losses mean that we have to raise our prices which considering our inflationary economy are already high enough. This, of course, only hurts the honest customer...no doubt you.

If you suspect someone of shoplifting, notify the manager or security immediately. If possible, keep the suspect in sight until security or other assistance arrives.

In addition, any student caught stealing school property is subject to suspension from school plus any legal action that the store and school might take against the individual.

Watch for shoplifters and let them know you are watching them. Shoplifting can be prevented if all employees are alert and watchful. Do your part to keep our customers honest!

POLICY #12 -- MAINTENANCE POLICY

When maintenance of some type is needed and cannot be handled by the person in charge at the time, bring it to the advisor's attention.

The main reason for repairs is carelessness The poor handling of equipment makes a rising bill in repair. Let's try to keep the costs of repair down to size.

POLICY #13 -- PUBLIC RELATIONS POLICIES

Poster Displays -- Anyone wanting to display a poster or notice in the store shall be referred to the supervisor.

Lost and Found -- Any "found" items will be placed in a designated place (lost and found box or shelf). Anything of value will be placed in the office or given to the advisor for safe keeping.

Customer Refunds -- No refunds shall be given by an employee without authorization. If a problem should arrive, contact the manager for a decision.

Customer Leaves Change -- When change is left after a purchase, take down the following: (1) if known, customer's name, (2) date and time, and (3) amount left.

Give this information and money to the supervisor at the end of the day.

Personal Checks -- Personal checks will be accepted as long as the customer has two forms of proper identification and advisor authorization. Proper identification can be the following: driver's license, school identification and/or any charge plates, and homeroom number.

POLICY #14 -- SHORT CHANGE COMPLAINTS

When a customer complains about being short changed, and if the cashier is not sure of the transaction, take the customer's name, address, telephone number, homeroom number, the amount claimed, your name, shift, and date. Explain to them that the advisor or manager checks out the register and if there are any adjustments to be made, he will contact them.

The cashier then reports this to the manager and gives him this information. If the customer is not satisfied with this procedure, have the manager check out your drawer in front of the customer. If it is over, refund the money and apologize for the inconvenience. If the drawer is not over, apologize and state that there is nothing more you can possibly do.

POLICY #15 -- GROUNDS FOR DISMISSAL FROM PROGRAM

Having read our rules and policies thus far, you can realize that the following actions will result in your being terminated from "The Retail Lab" and the Distributive Education training program. The following are grounds for dismissal:

1. Conduct which is considered disorderly and inappropriate in any manner or fashion with this organization.
2. Conclusive evidence indicating theft of store or employee property.
3. Committing or attempting to commit damage to store equipment and/or merchandise including such things as cash registers, fixtures, etc.
4. Punching another employee's time card or tampering with the time clock.
5. Negligence in the performance of assigned or implied tasks.

6. Granting discounts to persons not authorized to receive such discounts.
7. Habitual absence or tardiness without good cause both in the store and the classroom.

CONCLUSION

We have given much attention to the development of these policies which we feel, if followed, will assure good working conditions for all of our employees.

But in addition to these rules and policies, one of the things that contributes greatly to the efficient operation should be a team spirit for all personnel.

By using common sense, respecting the rights of others and doing your job honestly and to the best of your ability, "The Retail Lab" should be an enjoyable experience for all of us.

CHAPTER 4

WHOLESALERS

WHOLESALERS

There are literally hundreds of major wholesalers available throughout Ohio, and the following pages mention just a few available. Choosing the right wholesaler or wholesalers may eliminate many operational problems. Things that should be taken into consideration when selecting wholesalers are prices, delivery, consignment agreements, 30-90 accounts, showroom facilities, etc.

Most wholesalers are pleased to open new accounts and are willing to extend your credit when purchasing your beginning inventory. This helps in reducing original capital needed for starting your retail lab.

To find distributors in your areas, first "let your fingers do the walking." Most are listed under wholesalers, distributors, or specific merchandise. Your advisory committee and local business association may also be of assistance.

Visits to trade shows can provide classroom material and products for school stores. For entrance into trade shows you must present evidence of a store operation (card, letterhead, etc.). Many of these shows can provide operational information, too.

DIRECTORY FOR D.E. EQUIPMENT AND SUPPLIES

Selrite School Equipment Corporation
250 West 94th Street
New York, New York 10025

Flex-Sell
Jules L. Pogach, Incorporated
910 Arch Street
Philadelphia, Pennsylvania 19107

The D.E. Supplier
Post Office Box 214
Morrisville, Pennsylvania 19067

Michaels Art Bronze Company
Post Office Box 668
Covington, Kentucky

Magnetic Aids, Incorporated
11 West 42nd Street
New York, New York 10036

Signpress
Box 146
Adrian, Michigan 49221

Facilities and Equipment for Distributive Education Programs
Department of Distributive Education
School of Applied Arts and Sciences
Western Michigan University
Kalamazoo, Michigan

National Cash Register Company
Dayton, Ohio 45409

Store Kraft Manufacturing Company
Store Kraft Industrial Area
Beatrice, Nebraska 68310

Columbus Show Case Company
850 West Fifth Avenue
Columbus, Ohio 43212

Dick Blick
Post Office Box 1267
Galesburg, Illinois 61401

Victor Comptometer Corporation
3900 North Rockwell Street
Chicago, Illinois 60618

DISTRIBUTORS

SCHOOL SUPPLIERS

The Colod Company, Inc.
701 Seneca Street
Buffalo, New York 14210

Copco Paper
226 North Fifth Street
Box 597
Columbus, Ohio 43216

Emge Paper
Farmingdale, New York 11735

The Finke Company
428 Bacon Street
Dayton, Ohio 45402

American Pad and Paper Company
15 Appleton Street
Holyoke, Massachusetts 01040

School Supply Company
Larchmount, New York 10538

Syanon Industries
1707 Cloverfield Boulevard
Santa Monica, California 90406

Wite-out, Incorporated
5102 Frolick Lane
Tuxedo, Maryland 20781

POSTERS - NOVELTIES

Poster Prints
Plymouth Square
Conshohocken, Pennsylvania 19428

H & B Distributors
951 Peachtree Street, NE
Atlanta, Georgia 30309

Happiness, Incorporated
Kingman, Kansas 67068

Eddie Yoo Quality Imports
210 South Woodward
Birmingham, Missouri 48011

Augott One Stop Record Wholesaler
2616 Puritan Avenue
Detroit, Michigan 48238

Pro Arts, Incorporated (posters)
Post Office Box 428
Medina, Ohio 44256

Posters 1972
13 Sterling Forest Lane
Suffern, New York 10901

Collegiate Specialty Company
427 River Street
Troy, New York 12181

Genuine, Incorporated (posters)
7 West 57th Street
New York, New York 10019

Celestial Arts
1345 Howard Street
San Francisco, California 94103

Current, Incorporated
The Current Building
Colorado Springs, Colorado 80941

Sea Mist Party House
902 Sylvan Avenue
Englewood Cliffs, New Jersey 0703

Jeanne Adriane
Room 1502, Finich Boulevard
Park Square
St. Paul, Minnesota 55101

Star Richman Company
516 Queen Anne Road
Cherry Hill, New Jersey 08034

Albee Trading Post
128 Cumberland Place
Lawrence, New York 11559

CLOTHING

Velva Sheen
3860 Virginia Avenue
Cincinnati, Ohio 45227

Champion Products
115 College Avenue
Rochester, New York 14603

Princeton Sportswear
316 North Third Street
Philadelphia, Pennsylvania 19106

SPIRIT ITEMS

Trammell Company
Post Office Box 18493
Houston, Texas 77023

TRADE SHOWS

Ohio State Gift Show
Veterans Memorial Building
Columbus, Ohio 43215

Indy Gift and Jewelry Show
Indiana Convention Center
100 South Capital Avenue
Indianapolis, Indiana 46204

Kentucky Gift Show
Bluegrass Convention Center
1-64 East and Hurstbourne Lane
Louisville, Kentucky 40299

Detroit Gift Show
Sheraton-Cadillac Hotel
Washington Boulevard at Michigan
Detroit, Michigan 48231

Ohio State Craft Show
Vets Memorial
Columbus, Ohio 43215

Columbus Fine Arts and Jewelry Show
Neil House
Columbus, Ohio 43215

DISTRIBUTIVE EDUCATION

RETAIL LAB MERCHANDISE LIST

GENERAL SCHOOL SUPPLIES

- Colored pencils
- Pens and pencils
- Refills
- Rulers
- Erasers
- Dividers
- Notebook paper
- Poster board
- Manila folders
- Staplers
- Reinforcements
- Tape
- Compasses
- Book covers
- Lead for pencil
- Dictionary (small)
- Colored paper
- Assignment notebooks

DEPARTMENTS

Shop

- Glue
- Sand paper
- Paint brushes
- Shop aprons
- Safety glasses
- Steel wool

B.O.E.

- Typing paper
- Ink erasers
- Steno pad
- Carbon paper
- Correcto-type
- Envelopes

Physical Education

- Towels
- Gym shorts
- Socks
- T-shirts
- Foot powder
- Gym suits
- Tennis shoes

DEPARTMENTS (continued)

Chemistry

- Plastic aprons
- Safety glasses
- Graph paper
- Spiral notebooks

Home Economics

- Zippers
- Pin cushions
- Needles (#8 sharp)
- Straight pins
- Thread
- Scissors
- Tape measures
- Candy thermometer
- Hooks and eyes
- Instructional booklets
- Patterns
- Elastic
- Snaps
- Gauges
- Bobbins (Singer 400)
- Tracing wheel
- Tracing paper

Mechanical Drawing

- Art gum erasers
- Lead
- Mechanical drawing pencils (Hardness - HB, H, 2H, 4H, 6H)
- Masking tape
- Erasing shields
- Draftsman dry cleaning pads
- Metric drawing pencils

English

- Filler paper
- Required books (paper backs)
- Steno notebook

Art

- Special lettering pencils
- Paint
- Charcoal
- Pastels
- Scratch pads (white)
- Water color sets
- Canvas board
- Colored pencils
- Charcoal pencils
- Pen points
- Macrame card
- Metric drawing pencils

Math

- 4 in 1 triangle
- Protracters
- Slide rules
- Compass
- Ruler
- Geometer

APPAREL

- Jackets
- Windbreakers
- Sweatshirts
- Hats
- T-shirts

NOVELTY ITEMS

- Key chains
- Sun glasses
- All occasion greeting cards
- Pennants
- Decal

NOVELTY ITEMS (continued)

Posters
Black lights
Incense
Incense burners
Sew-on patches
Pocket games -- tic-tac-toe
Chess
Humorous greeting cards
"Love Is" cards
Scene cards
Panty hose
Candles
Leather goods
Playing cards
Timex watches

FOOD ITEMS

Candy bars
Certs
Life savers
1¢ candy
Chips
Pies -- cakes
Hot chocolate
Donuts

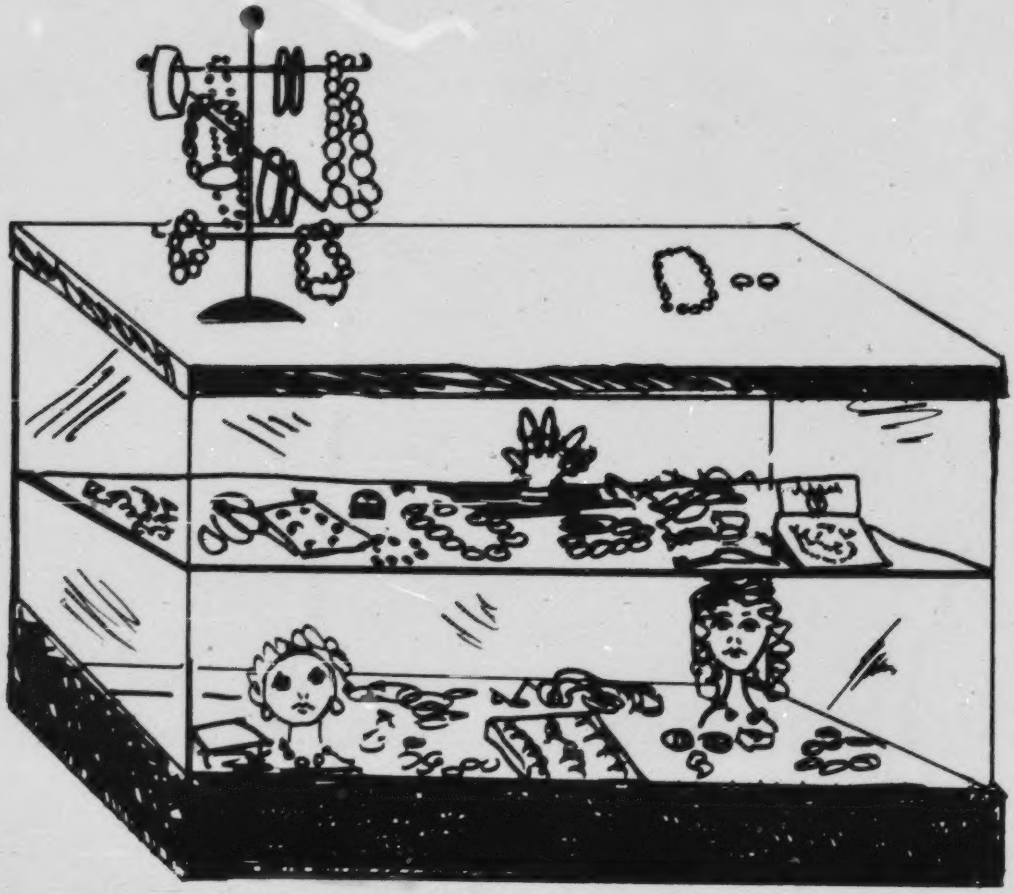
Chapter 5

STORE LAYOUT

STORE LOCATION AND SIZE

Just as a double A or a triple A location is of great importance to most businesses, so is that of the retail lab. A room or area must be chosen in your school for accessibility and convenience to the majority of students. If your school is of campus style, consisting of several buildings, a location near the administrative offices might be preferred. On the other hand, a single high school unit would offer many areas or levels at which there is much student traffic.

There are no established guidelines for minimum dimensions of a retail lab. However, most merchandise display companies suggest a minimum 12' by 24' room. This area would be large enough for minimum counter space, display case and merchandisers.



Proposed Distributive Education Sales Lab considerations.

A. Location.

1. Suggested "traffic survey project" by distributive education class to determine location.
2. What to look for or determine.
    - a. Accessibility
    - b. Convenience
    - c. Centrally located to service maximum student population
    - d. Shipping and receiving (steps, elevators, double doors)
    - e. Adequate size

B. Equipment (functional being main concern).

1. Equipment considerations.
    - a. Lighting (indirect, spot, floor, display, store)
    - b. Security
    - c. Visability
    - d. Access
    - e. Flexibility and adjustability
    - f. Economy
    - g. Electrical outlets
    - h. Sound proofing
    - i. Security system
    - j. Safety requirements
2. Furniture.
3. Manequins.
4. Display forms.
5. Accessories.
6. Supplies.
7. Cash register and cash register stand.

* For items 2 through 7 see suppliers directory, page 28 for entire line of each.

8. Miscellaneous equipment.
    a. Bulletin boards
    b. Cleaning equipment
    c. Towel rack
    d. Coat racks
9. Standard equipment.
    a. That which is necessary for basic minimum requirements per designated area. (See suppliers directory)
    b. Storage cabinets
    c. Shelving
    d. Counter tops
    e. Tack boards
    f. Display cabinets
    g. Gondola
10. Innovative equipment.
    a. Barrels
    b. Hanging chain racks
    c. Empty cable rods
    d. Wall mount shelving
    e. Corkboard display
    f. Junk yard fixtures

C. Lab layout for new or existing facilities. (See suggested or sample layouts)

D. Display area. (See suppliers directory)

E. Sound system (built-in).

F. Carpeting.

G. Built-in wall safe.

H. Ventilation -- fans, exhaust, air conditioning.

I. Sales area -- traffic flow, traffic pattern.

J. Storage area (inventory) -- racks, shelving, cabinets, cupboard.

K. Recommended resources -- contacting various companies for representatives' personal visitations (see suppliers directory).

After a room for the retail lab has been selected and approved, the coordinator must create a retail business atmosphere with minimum cost. This can be done over a period of months or years after realizing the profits from the lab.

It is suggested that certain tangible items should be installed, built or purchased for unusual and proper atmosphere. The following are items and recommendations for acquiring them:

1. Carpet -- adds a great deal to noise control and general appearance.
    a. Purchase.
        (1) remnants range in price from $2.00 to $7.95 per square yard.
        (2) new tweed rubberback for a 12' by 28' can be purchased for as little as $139. No tax is included if a school tax number is available for exemption.
2. Register -- electric.
    a. Purchase -- many used NCR and Sweeda registers are available at auctions where restaurants have gone bankrupt. (Example: Purchased an NCR valued at $500 for $150)
    b. New -- can buy a new NCR ranging from $1,000 to $1,500 with 50% to 60% matching funds reimbursement from the state.
    c. Rent -- rentals are available from both NCR and Sweeda ranging in monthly rates of $15.00 to $40.00.
3. Music -- to enhance the atmosphere, an AM-FM stereo receiver should be used. An 8-track and turntable could be added in the future.
    a. If funds are not available, your students might lend the use of their units alternating over different months until one might be purchased.
    b. Purchase -- most areas have discount houses where stereo units and speakers could be purchased at greatly reduced prices. Check your local area for name brands and prices.
4. Counters, merchandisers and display equipment.

    Cost can be minimal if approached correctly.
    a. Many stores going out of business have fixtures and merchandise that can be purchased for practically nothing and many for no cost at all.
    b. Interior walls can be paneled economically.
    c. Corkboard can be used on walls for displays purposes.

d. Most industrial arts departments would in most cases be glad to aid in procuring materials at reduced cost and helping in construction of office or storage areas within the lab.

e. If paneling is used, wall shelving mounts could be used. Example: Five 9' X 1' X 1/2" shelves would only range from $14 to $20, including wall mounts. Staining the shelves adds to the attractiveness at little cost.

CONCLUSION

Most retail labs can be constructed with minimal cost to the school. With some ingenuity and hard work, a practical lab can be developed. Your local businessman may be a great source in acquiring equipment, while many departments in the high school, such as art, home economics, industrial arts, are more than willing to give a helping hand. The benefits derived by the school and the departments would be enormous.

CHAPTER 6

EQUIPMENT PURCHASE POLICIES

STATE OF OHIO
DEPARTMENT OF EDUCATION
COLUMBUS
43215

MARTIN W. ESSEX
SUPERINTENDENT OF
PUBLIC INSTRUCTION

BYRL R. SHOEMAKER, DIRECTOR
DIVISION OF VOCATIONAL
EDUCATION
612 Ohio Departments Building

January 2, 1974

TO: School Administrators with Vocational Education Units

FROM: Dr. Byrl R. Shoemaker, Director of Vocational Education

SUBJECT: Funds available for Equipping Vocational Education Facilities

Funds are available for providing assistance with equipment for vocational education from the Vocational Education Amendments of 1968 on a matching basis as indicated below:

District Vocational Priority Index Rating*

A - 60%
B - 55%
C - 50%

*Reported to each school district in the fall.

If you wish to apply, please complete the enclosed application. Use a separate set of forms for each vocational education area. If additional forms are needed, please contact this office. Areas eligible for financial assistance for equipment include approved vocational programs in:

- Agriculture
- Business and Office Education
- Distributive Education
- Trade and Industrial Education
- Job Training Programs in Home Economics

Programs that have prior approval to start next fall may also be included. Industrial Arts, General Business, and Homemaking programs ARE NOT eligible for assistance.

Equipment purchased must be items that can be included on a perpetual inventory. It shall be limited to larger pieces of equipment (costing over $25 each) that will have several years' use. Invoices must be dated between July 1, 1973, and June 30, 1974.

Applications must be received in our office by February 16, 1974, in order to be considered. If funds are allotted, they must be matched by local funds as indicated above. The equipment must be purchased or on order and invoices from the supplier must be dated prior to July 1, 1974. The amount of money available to each school will be determined by the number of requests received.

In the event there is not sufficient money to cover all requests, which is probable, an equitable pro-rating system based upon the number of vocational units offered will be used.

This memorandum is being sent to all administrators of school districts with vocational education units.

MEMORANDUM

January 2, 1974

TO: School Administrators

FROM: Frank A. Oliverio, Assistant Director
Construction and Equipment

SUBJECT: Supplemental Equipment

Some basic guidelines in requesting supplemental equipment:

1. Equipment purchased must be items that can be included in a perpetual inventory.
2. Only larger pieces of equipment, costing over $25.00 each, will be approved.
3. We will not approve fixed equipment; must be movable.
4. We will not approve teacher's desk or chairs.
5. We will not approve conventional student desks and chairs. If furniture is approved, it must be unique and needed in a particular area of instruction. (Example: drafting tables)
6. We will not approve anything consumable, such as magazines, welding rods, typewriter tapes, papers, pencils, etc.
7. We will not approve audio visual equipment, 16 mm movie projector, movie camera. (Exception: When an overhead projector is considered to be vital to education, it may be approved.)

CHAPTER 7

PROMOTIONAL IDEAS

PROMOTIONAL IDEAS

Special Events.

A. Opening day of school.

1. "Apple for the Teacher." Distributive Education students place an apple on each teacher's desk the day before school begins. This should be accompanied by a handout the theme of which might be: "Welcome back to school! Please visit the ____________________ school store for all of your class and personal needs." (As an adjunct to this, each faculty member could be provided a discount card.)

2. If permissable, a rock band might be hired to play at your store's grand opening.

3. A school wide contest to name the school store with the prize being a gift certificate (demonination optional) or some item of merchandise could be a successful opening day traffic builder.

4. Using the customer receipt as an entry blank, a weekly drawing might be held for store patrons only. Suggested prizes might be: records, tapes, candy, stuffed animals, etc.

5. The store could offer free merchandise (i.e. -- pencils, erasers, etc.) at the beginning of the year with patron purchases of regular price merchandise. If pencils are to be given away, then they should probably be embossed with something like: "Distributive Education," store's name, "careers in marketing - D.E.," etc.

6. A "package deal" might be offered during the first week of school. A grouping of items, such as a binder, notebook paper, a pencil and pen can be gathered and sold at a special sale price.

B. Holidays and annual events.

1. Of course, all holidays are fair game for the store. Special items can be offered for sale or promoted at special prices. Obviously, display and store decorations are important components here.

2. Some specific notions.

   a. Christmas gift certificates.

   b. Special seasonal shops operated under the auspices of the school store. (For further information, please refer to the accompanying articles, "Little World" and "The Santa Shop.")

   c. A "school spirit week" can be sponsored by D.E. and items carrying the school name can be placed on sale during that week.

   d. DECA week (or vocational week) provides a great opportunity for special promotion, as well as public relations, along with special merchandise, drawings, etc., handouts explaining DECA and the D.E. program can be distributed to patrons.

GENERAL PROMOTIONAL EVENTS

A. Free merchandise with the purchase of a certain number of items (i.e. -- records). One free after the purchase of 10.

B. Championship athletic events. If your school football, basketball, wrestling team, etc., moves to district, regional, or state competition, special store promotions can be planned. The store can sell T-shirts, hats, badges, etc., with school name and/or mascot printed on them.

C. Sidewalk Sale.

   1. Incorporate class activities into advertising, display, arrangement, pricing, etc.

   2. Stress to school that it is a "one-time" feature. Uniqueness is the key.

D. Advertising.

   1. Handouts, displays, posters, etc.

   2. School and community newspapers (using community papers is excellent personal relations).

   3. Local radio and television (this is often free via broadcast allowance for public service messages).

TRAFFIC BUILDERS

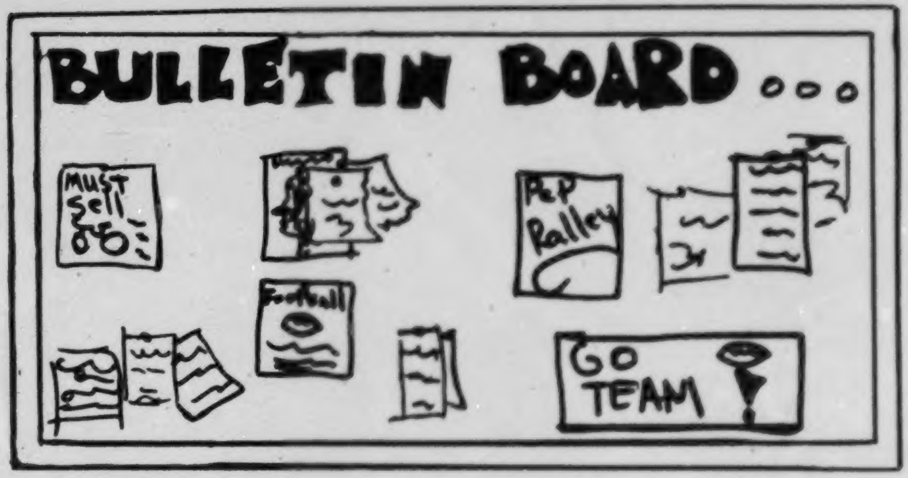
A. Set up a service desk in your store to be used by other school organizations. (i.e. -- If the band is selling candy, invite them to set up in the school store at the service desk.)

B. A senior picture bulletin board.

C. A grafitti board. This can be done by replacing a glass counter top with a piece of masonite board or even a piece of poster board tacked on the wall.

D. A swap and sell bulletin board can be installed and used both for notices and the sale of merchandise. Note: The store might take a small percentage of the selling price of anything sold due to its appearance on the swap and sell board.

E. School current events window and/or bulletin board. These could show or list school functions as they happen week by week.



Hey Man
Look What's Happening
at the General Store !

YOU GIVE US 25 CANDY BAR WRAPPERS AND IN TURN WE'LL GIVE YOU A FREE CANDY BAR.

and

YOU GIVE US 25 EMPTY 10¢ GUM PACKS AND WE'LL GIVE YOU A FREE PACK OF GUM.

WE HAVE GOT A DEAL FOR YOU

YOU GIVE US 25 EMPTY 10¢ GUM WRAPPERS AND YOU GET YOUR CHOICE OF ONE PACK OF GUM.

YOU GIVE US 25 CANDY BAR WRAPPERS AND WE'LL GIVE YOU YOUR CHOICE OF A 10¢ CANDY BAR.

ABSOLUTELY
FREE

YOUR FRIENDLY NEIGHBORHOOD GENERAL STORE

THE BIG TRADE-IN

at the General Store

WE'LL GIVE YOU A FREE CANDY BAR (YOUR CHOICE) FOR EVERY 25 CANDY BAR WRAPPERS YOU BRING IN.

WE'LL GIVE YOU A FREE PACK OF GUM (YOUR CHOICE) FOR EVERY 25 10¢ GUM PACKS YOU BRING IN.

CHAPTER 8

HAVE YOU EVER THOUGHT OF ....

HAVE YOU EVER THOUGHT OF ? ? ?

MERCHANDISING IDEAS

-- How about operating the school store as a mini-mall, with a number of small specialty shops (i.e. -- records and tapes, snacks, clothing items, stationery supplies, etc.). A centralized register could be used to maintain cash control.

-- The use of local craft can add some local interest and appeal to the school store and provides good public relations both in and out of school. Possible sources of craft items might include students, clubs, other vocational programs, parents, and so forth.

-- If the D.E. program owns or has access to a sign press, it might be used to personalize notebooks, binders, etc., with the school name, club names, or individual names.

-- Why not assist other organizations with their fund-raising projects by offering to sell them through the school store. A small service charge might be made to add a source of income for the store.

-- The additional responsibility and efforts necessary to sell tickets for school activities (i.e. -- athletic events, concerts, etc.) might be justified by the added traffic through the store.

-- Handling workbooks, paperback books, etc., provides a no risk source of income for the store. In addition, this service is a good traffic builder and usually has excellent acceptance by the faculty.

-- Items with the high school name and emblem make "hot" items for sale in the elementary shcools. Imprinted materials such as pens, pencils, notebooks, patches, etc., are usually well accepted.

-- For those stores carrying some slow-moving "dead" merchandise, how about an auction during the slack period of the year. Such an event might help build excitement and, at the same time, help clear old inventory.

-- Make it easy for the faculty to make use of the store by departmentalizing (i.e. -- art supplies, English supplies, etc.).

-- At the beginning of the year, it's usually a good idea to provide faculty and staff with an inventory list. They quickly identify items that they can use and that they wish their students to have.

-- Is your high school store limiting its market? How about establishing a branch operation in the elementary and junior high schools?

-- Most school stores are faced with the problem of being able to carry only a limited inventory. A catalog order department would expand the offerings without increasing inventory dollars.

-- Have you considered the possibility of incorporating a snack line into the school store? Food items are often fast sellers in a school situation.

-- If you have a major store operation, have you considered involvement in the wholesale area? There are thousands of dollars in supplies used in the school system each year. Perhaps D.E. students should play a more significant role in handling these items.

ODDS 'N' ENDS

-- Be certain to leave the cash register drawer open when the store is closed. An open, empty cash drawer prevents damage and resulting repair bills in case of a break-in.

-- Senior distributive education students who have bookstore expertise may gain experience in supervision, etc., by training junior class subordinates or even younger students who have study hall time available.

-- How about an income tax preparation service for the student body. Although it's doubtful that such a service will be a significant fund-raiser, the resulting publicity can be beneficial to the program.

-- Why not incorporate students' time and performance in the school store into their grades for the total program.

-- The school store might be established as a closed corporation with students purchasing stock and a board of directors declaring quarterly or monthly dividends. Stock could be sold to the following year's class or back to the corporation at the year's end.

-- Arrangements might be made with area suppliers to display special merchandise for a short period of time during which student orders could be taken. In this manner, the variety of unique and specialty merchandise can be increased without additional inventory costs.

-- Students can be rewarded for their efforts in the store by paying a commission based on a percentage of their gross sales at the end of a grading period or at the year's end.

- Display windows and doors made of plex-a-glass add a great deal of additional security from break-ins or accidental injury.

- Have you provided a suggestion or idea box for the D.E. students, the student body, and the faculty? Ideas might be solicited for merchandise assortment, promotional ideas, and general improvement of the store operation.

- Have a problem with kids leaving candy bar and gum wrappers in the halls and classrooms? How about awarding a free candy bar to any student returning a predetermined quantity of empty wrappers.

- Schools who lack space for a full-size store facility might consider the use of roll-away display cases. Such a facility might be set up in the cafeteria or classroom before classes or over the lunch hour.

- It seems essential that the store belong to the D.E. students rather than the school or the coordinator. Some thoughts on helping students identify with the store might include:

  - Let each year's class re-design the store from scratch (i.e. -- a new name and, perhaps, a new theme for the year).
  - Develop a new set of store policies each year. Not only does this help the kids identify with the store, but it also strengthens their committment to the policies.
  - Make it the students' responsibility to locate and research new products for the store. Salesmen should make their presentation to the class, not to the coordinator.

CHAPTER 9

ALTERNATIVE TO AN IN - SCHOOL RETAIL LAB

LITTLE WORLD

An Experience in Small Business Management

The Indian Hill distributive education program, like most others, was faced with two dissimilar but related problems. The first of these was the need to provide a realistic and meaningful work experience for the co-op students. Although most of these student trainees obtain excellent experience in the daily operation of their company, few are involved in the type of planning and decision-making necessary to establish and operate a viable business. Therefore, a definite need was felt to provide some type of "hands-on" experience beyond the usual classroom discussions.

The second problem area identified was that of fund-raising. Although normally considered a DECA activity, the generation of adequate funds for co-curricular activities remains the responsibility of the D.E. coordinator and his class. The usual door-to-door sales projects are, in most cases, able to provide the basic required funding. However, they seldom provide the kind of meaningful experience that most coordinators would prefer their students have.

The establishment of a school bookstore might achieve acceptable solutions to both problems. In many situations, however, the bookstore is not highly profitable and, in addition, must be operated in a somewhat "artificial" atmosphere. Because of a school tradition, a bookstore was not a viable alternative for the Indian Hill program, even if the previously mentioned problems were overlooked.

The next logical alternative was to consider establishing and operating a business in the community. A number of possibilities were considered, ranging from assuming the operations of a gasoline service station to operating a variety store for a day. Each of these suggestions, however, were plagued by major drawbacks. The ultimate goals--to obtain experience in planning and decision-making and to show a significant profit--could not be adequately achieved by either of the previously mentioned alternatives. Since the daily, ongoing operations were not considered a critical factor, it followed that a short-term project might adequately fulfill the needs of the program.

As a result of the input of students, other teachers, and merchants, it was decided that a seasonal retail shop might be the most acceptable alternative. Since the Christmas season is generally the most lucrative for retailers, it was evident that the store might most appropriately serve the Christmas shopper.

Because of the desire to provide a unique, but valuable, service and to minimize any direct competition with local merchants, a somewhat unusual approach was taken in the design of the store. Following a community survey (taken in early October) to determine the potential market, it was decided that the store would be merchandised as a gift shop where pre-teens might shop for their parents and friends. Henceforth, all decisions were made with the consideration that the store must appeal to the three to thirteen year-old age bracket. Particular emphasis was placed on the five to ten year olds.

A general chairman was selected from the senior distributive education class to coordinate both the planning and operation of the store. Serving as her staff were sub-chairmen for each of the basic operational areas. These included facilities, merchandising (including buying), and personnel. Basic policy decisions were made by the entire senior class--although more time consuming than delegating the authority, the decision-making experience gained by the class as a whole more than offset the disadvantages.

Responsibility for facilities included the location of an acceptable store-building, development of a suitable layout and interior design, and actual creation of the store. The end product was constructed within a 22 by 60 foot store shell donated by a local merchant. Customers and their parents entered through a "traditional" retail entrance into a lobby area where parents were asked to enjoy a cup of coffee while their young shoppers made gift selections. All resemblance to tradition ended when the youngster left the lobby area to enter the store itself.

A simulated igloo entrance served as the doorway into a store designed with a "Winter Wonderland" motiff. Displays were tiered, with the lowest level only two feet high. Ceilings were lowered to a height of six feet, with a snowy starlit sky. The entire interior decoration, with the exception of the carpeting, was done in white. Christmas decorations were abundant.

Promotion of the store involved working with most of the traditional media. Some in-school activities were also incorporated into the promotional plan. Both major metropolitan newspapers and the local suburban weeklies responded very favorably. Three feature articles were published, in addition to several opening announcements, editorials, and follow-up articles. Five television and ten radio stations provided community service announcements, while two of the major television news programs provided at-the-scene reports. Finally, the usual posters were placed in restaurants and retail establishments--nearly ten thousand flyers were distributed door-to-door, through elementary schools, and as grocery-bag stuffers.

Merchandising for the store was accomplished by a small committee acting under the direction of the class as a whole. Three separate buying trips--two local and a third to Columbus, Ohio--were arranged to select the basic inventory items. With only one or two exceptions, merchandise retailing for less than ten dollars was purchased. Heavy emphasis was placed on the three to five dollar range, although results showed the one to three dollar price line to be the most popular. Items were not discounted in most cases, but sold at the normal retail price. Approximately fifty percent of the inventory was purchased on a consignment basis.

Finally, the store was operated on a six day basis for a two week period. Store hours ran from 10:00 a.m. until 8:00 p.m. Both junior and senior D.E. students served as clerks, with the personnel manager responsible for scheduling and arranging for stock and maintenance personnel. Each clerk was dressed as a "Santa's elf," complete with tunic top, cap and belt. Youthful customers were accompanied throughout the shop by one of the Little World elves who assisted in the gift selection. Finally, each child's choices were gift-wrapped and tagged--ready to be put under the Christmas tree.

The experience gained from the "Little World" project is evident. Senior distributive education students received a learning experience that would be difficult to duplicate in any other manner, short of establishing a "normal" retail operation. In addition, the DECA club earned net profits in excess of one thousand dollars on gross sales of nearly five thousand dollars.

THE SANTA SHOP

Background Information

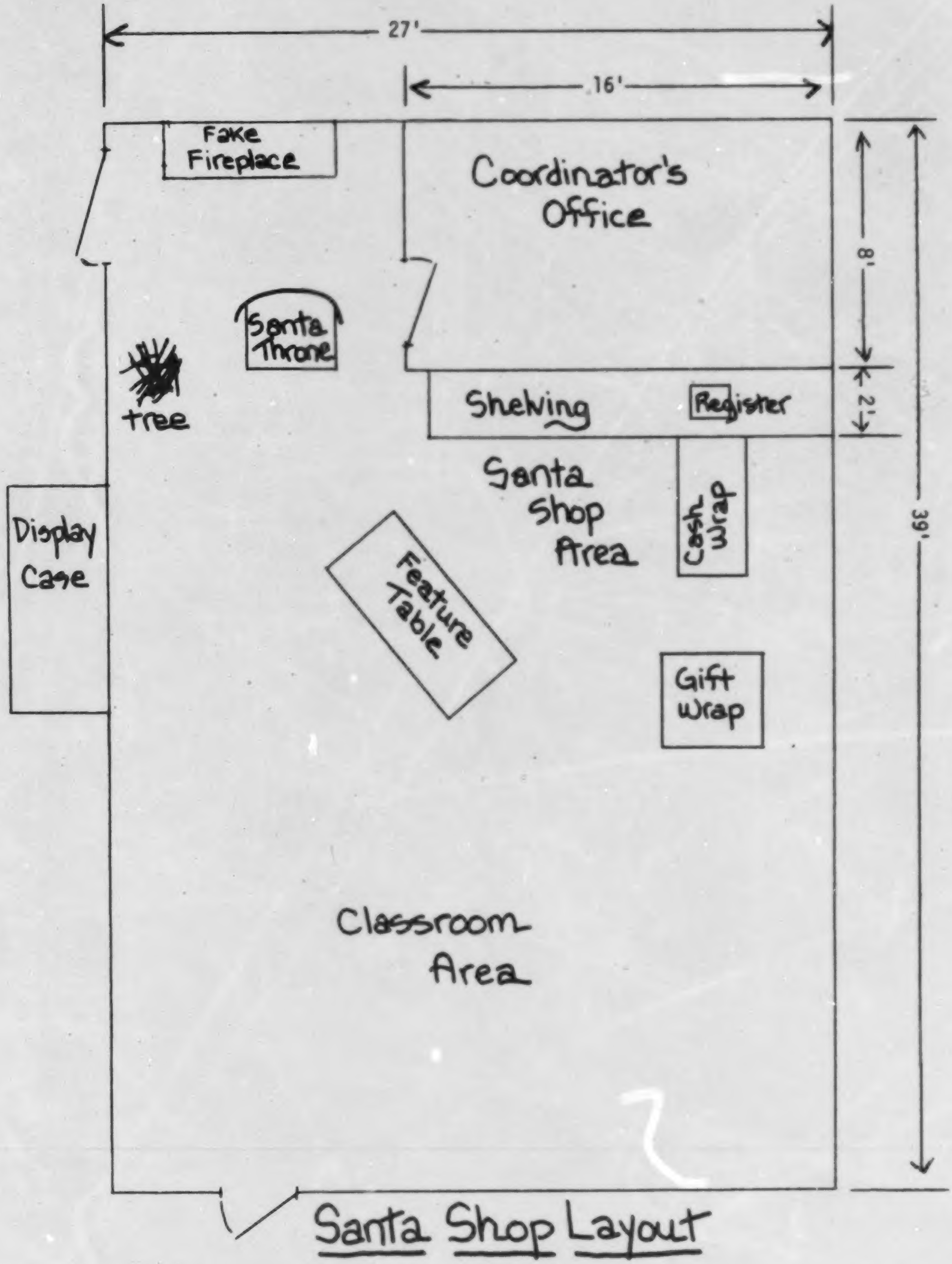
The village of New Albany is located within Plain Township which is about 20 miles northeast of Columbus, Ohio. New Albany can be considered a "rural suburb" of Columbus. Its population is approximately 500 and that of Plain Township as a whole is about 3000. Being a very small community, New Albany, needless to say, has very little to offer in the way of shopping facilities. The only stores of any consequence are a medium size supermarket and a small furniture store. Beyone this, the nearest shopping area is a regional shopping center located 10 miles southeast of the village.

Because the community offers little to the consumer and considering the distances people must travel to do their shopping, Mrs. Cathy Ashmore, former Distributive Education coordinator of New Albany High School, felt that the community should have some alternative, especially at Christmas time. She was particularly concerned with those people who for one reason or another could not leave the community to do their Christmas shopping. Of special interest were the junior high and elementary school students who wanted to be able to shop for gifts for their parents, brothers and sisters, grandparents, friends, etc.

The Shop Itself

Because the New Albany D.E. school store is too small to accommodate the traffic of the Santa Shop, the operation is carried on in the D.E. classroom. Fiscally speaking, however, the shop is considered a part and parcel of the school store.

The accompanying diagram is relatively self-explanatory as far as the Santa Shop is concerned. It should be noted that the coordinator's office serves conveniently as a stockroom.


27'
16'
Fake Fireplace
Coordinator's Office
8'
Santa Throne
tree
Shelving
Register
2'
Santa Shop Area
Cash Wrap
39'
Display Case
Feature Table
Gift Wrap
Classroom Area

Santa Shop Layout

The shop itself is generally set up and ready to go the day after Thanksgiving vacation and runs until the day before Christmas vacation at which time it is dismantled.

Preparations for the shop begin a week to two weeks prior to its opening. Because all D.E. students are required to participate in the operation in one way or another, it serves as a good opportunity to review cash register and sales slip procedure. Also four or five students are selected by the class to act as buyers. It is their responsibility to select the merchandise. Another group of three or four students is responsible for checking and marking the goods, as well as placing them on display. Two or three students are assigned the task of setting up a Santa Shop display in the hall display case (see diagram).

Before leaving the subject of merchandise it should be noted that the great majority of goods are acquired on consignment which means there is little or no initial outlay of funds, and of course, risk is, therefore, minimal.

Finally, needless to say, the room is decorated to set the holiday mood. This past year the overhead lighting in the room was not used, and instead, spot lights were used to highlight the merchandise, Santa's area, the Christmas tree, etc.

Promotion

Basically three types of media were utilized to promote the Santa Shop:

Radio: Five students along with their coordinator were guests on an afternoon talk show broadcast by a local FM station. This event not only advertised the Santa Shop, but also underscored the merits of the D.E. program. Further, the students not only were in a radio station, but "used" it as well.

Newspaper: Articles and pictures were run preceding and during the Santa Shop. Of course, the students did all of the writing and picture taking.

Handbills: (Please see samples) These fliers were used primarly intra-school. That is, because the high school, junior high, and elementary are all on the same grounds, these handbills were easily distributed throughout the student body.

Hey boys and girls

HO
HO
HO

Come visit my SANTA SHOP !

IT'S FILLED WITH ALL SORTS OF GIFTS JUST RIGHT FOR EVERYONE ON YOUR LIST

(AND MAYBE SOME THINGS YOU MIGHT LIKE FOR YOURSELF)

THE D.E. STUDENTS HAVE AGREED

TO BE SANTA'S OFFICIAL XMAS HELPERS AGAIN THIS YEAR -

SO EVERYTHING CAN BE FOUND RIGHT OVER IN THE D.E. ROOM.

AND DON'T FORGET TO TELL YOUR PARENTS THAT THEY CAN SHOP TOO !!

EVERY DAY FROM 9:30 TO 2:00.

Dear Parent:

Tomorrow your child will be visiting the Santa Shop in the high school. If he or she wants to purchase a Christmas gift, the prices range from 25¢ to $9.50. Gift wrap is also available at a nominal fee: 20¢ (small box and bow); 30¢ (large box and bow).

Best wishes for a Happy Holiday from the members of the New Albany Distributive Education class.

P.S. -- An itemized price list was given to students earlier. They should have brought it home.

PRICE LIST*

ITEM #	NAME OF ARTICLE	PRICE
101	Happy Holiday Cards	$2.00
280	Xmas Glory Candle and Base	$2.25
322	Xmas Wrap Box	$1.50
323	Xmas Lantern Windchime	$1.50
335	Celestial Bouquet Mobile	$2.25
432	Splatter Guard	$1.50
440	Chefs Oven Forks (2)	$1.75
441A	Amber Coaster Chest	$2.50
520	Auto Wisk Broom	$1.25
530	Foursome Fuse Set	$1.25
571A	Pocket Electra-Lite	$2.00
573	Ornamental Jade Tree	$2.00
580	Telephone--Address Book	$2.00
582	8 Piece Tool Kit & Case	$2.00
728	Travel-Trio Game Set	$1.50
740	Perky Autograph Pup	$2.00
201	Tweety Plaque	$1.50
202	Pink Panther Plaque	$1.50
203	Love Plaque	$1.25
204	Bugs Bunny (Head) Plaque	$1.50
205	Bugs Bunny (Head and Body)	$3.00
207	Smile Plaque	$1.25
208	Porky Pig Plaque	$1.50
209	Road Runner Plaque	$1.50
276	Swan Candle	$2.00
330	Owl Windchimes	$1.95
429	Oven Mitts (pair)	$1.50
431	Lantern Salt & Pepper Set	$1.50
531	Leisure Slippers	$1.25
575	Spotlight Magnifier	$2.00
625	Compact Binoculars	$3.50
631	Kerosene Lamp	$4.95
717	Ann & Andy Coloring Cloth	$1.25
1	Tutti Fruitti Stationary	$1.25
2	Mend & Sewing Kit	$1.50
3	Violin Cheese Board	$1.50
4	Stowaway Purse Mirror	$1.25
5	Shoppers Check List	$1.00
6	Saw-a-Spill	$1.25
7	Screwdriver Set	$5.95
8	Keep on Camping Doormat	$5.00
9	Gourmet Tool Kit	$6.95
10	Magnetic Chess Set	$4.95
11	Snoopy Night Light	$2.50
12	Rack-o-Slacks Pant Hanger	$2.50
13	Cork Coaster Set	$2.00
14	Hamburger Maker	$2.50
15	Manicure Set	$7.50
16	Dispense a Note	$2.00
17	Spray Gun (Wash & Wax)	$3.50
18	Check Wallet	$2.00
19	Kitty Sock Bank	$1.25
20	Weepy Wee Wee Doll	$1.50
21	School Pencil Set	$1.25
22	Country Childrens' Pins	$1.50
23	Country Childrens' Key Chains	$2.00
24	Feet & Hands	$ .25
25	Hound Dog Candle	$1.50
26	Reindeer Pencil	$ .59
27	Hanging Candle	$5.00
28	Footed Candle	$4.00
29	Room Freshener (Pink Flowers)	$1.45
30	Giant Playing Cards	$3.00
MC	Assorted Candles	$1.25 to $5.00

*This is not a complete list. There were several items added that sold for $1.00 or less.

Obviously, other types of promotion could be and should be used. In years to come a wider range of media will definitely be utilized.

Special Features

To increase student participation and to better serve the customer several steps were taken. One was to provide a gift wrapping service. The customer was charged for this; however, the amount was set to cover only the cost of materials used.

In addition, a Santa Claus costume was rented and over the duration of the shop's existence four different students acted as Santa with two girls as Santa's helpers.

What good would a Santa be without pictures taken on Santa's lap? With the help of a Polaroid camera this was easily accomplished. As with the gift wrap, a minimal charge to cover materials was made for this service.

Lastly, anyone brave enough to sit on Santa's lap and give him their gift list was rewarded with a free candy cane.

Scheduling Shoppers

As previously mentioned the high school, junior high, and elementary are in close physical proximity to each other. For this reason whole classes of students can be scheduled to shop the Santa Shop (please see attached schedule form).

Generally, prior to any scheduling the handbills (see enclosure) are distributed to the teachers and students. Following this the store manager makes contact with each teacher and schedules his or her class for two different days, usually a day apart. This gives the students a chance to browse the first day if they are not prepared to buy. Often times they select something and place it on "hold" until the class returns on its second scheduled day. This "double" scheduling also allows for some flexibility. It is advisable not to fill every time block every day. Again this allows more flexibility.

Conclusion

The merits of an operation like the Santa Shop are almost too numerous to mention. Aside from the fact that it is a good fund-raiser (New Albany grossed about $1500 in two and a half weeks), it also involves the students in all phases of store operation.

Additionally, the public relations aspects cannot be overlooked. The students, faculty, community businessmen, and community members have never failed being positively impressed by the Santa Shop.

Finally, the coordinator and D.E. students can feel the joy of seeing the awed expressions of the children on first sight of Santa and his shop and knowing that they've been a part of the season and its good cheer.

CHAPTER 10

FORMS

INTRODUCTION TO FORMS

Within the retail lab, certain controls should be in use to operate the store for maximum efficiency and minimum loss. To accomplish this, a successful operation should have control forms that the students can easily convert to the store's needs. Therefore, this section will introduce the coordinator to some of the sample forms utilized in various aspects of the financial, appraisal, budgetary, and inventory controls.

All of these forms might not possibly fit your particular situation; therefore, several examples and explanations of the forms have been presented for your use.

WORK SHEET

Student scheduling is an important part of the overall operation. There is a necessity for a planned schedule each week. There are a variety of ways to control the schedule based on your individual problems. This should be left to the coordinator or store manager's judgment. It is often determined on a trial and error basis.

The work sheet is used to sign in and out and verifies the students' participation as scheduled. A work sheet is used basically for a record of hours worked and duties that were done in the store.

To use, simply place the date, your name, the job you have completed and the time you arrived and checked out.

DISTRIBUTIVE EDUCATION
WORK SCHEDULE

TIME	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
7:45 - 8:15					
8:15 - 9:05					
9:05 - 9:30					
9:30 - 10:00					
10:00 - 10:30					
10:30 - 11:00					
11:00 - 11:30					
11:30 - 12:00					
12:00 - 12:30					

THIS WEEK'S PROJECTS	COMMITTEE	DUE DATE	COMPLETION
____________________	__________	________	__________
____________________	__________	________	__________
____________________	__________	________	__________
____________________	__________	________	__________

WORK SHEET

Week of 12/15/74

DATE	NAME	TYPE OF JOB	TIME	
			IN	OUT
12/16/74	Jerry Smith	Run Register	12:00	1:30
12/15/74	John Doe	Change Display	12:30	2:00
12/15/74	Mary Jones	Watch & Clean Place	12:00	2:00
12/16/74	Jim Wise	Run Register	11:30	1:00

CASHIER'S DIARY

The Cashier's Diary is used to record the date, time in, time out, and the amount in drawer when the cashier comes on and goes off duty.

This prevents shortages and overages. It also pinpoints basically the time and the cashier's name when the shortage or overage occurred.

On the following page, a section of a Cashier's Diary is shown. The cashier first places the date, in the space provided, on which she will be cashier. She then logs in the time at which she begins her duties. She counts the drawer before going on duty to check any shortages or overages from the last cashier, and places that amount in the space provided. The amounts should coincide with that of the last cashier on duty, however, there might be times when a shortage or overage may show.

Finally, after completing her cashier's duty, she checks her time "out" and amount of money in the drawer.

CASHIER'S DIARY

DATE	NAME	TIME		AMOUNT IN THE DRAWER		CASH	
		IN	OUT	ON DUTY	OFF DUTY	OVER	SHORT
17/73	Cindi Rokey	11:00	1:30	$30.63	$43.75	--	--
17/73	John Doe	1:30	3:30	$40.75	$65.50	--	$3.00

SAMPLE 1

DAILY CLOSING CASHIER'S REPORT

When closing the register, these procedures should be followed:

Step 1	Count the total amount of cash in the drawer from pennies to the currency and include checks. Place the amounts in the spaces provided. Then on Line 1, state the total cash in the drawer.
Step 2	The petty cash fund is a set cash amount left in the drawer to begin each day's sales. A suggested amount for your petty cash fund should be from $10 - $15. Subtract the petty cash fund from the total cash in the drawer which is stated on Line 1.
Step 3	The bank deposit is stated on Line 3. It is the difference between the amounts of Lines 1 and 2, and is placed on the space provided.
Step 4	The cash register tape total is stated on Line 4 and is obtained by cleaning out the register.
Step 5	Overrings or voids are errors made by the employees during the sales day. When a student makes an overring, he takes the receipt from the register, places his name, date, and reason for the overring on the back of the receipt; then places the overring in the drawer. At closing, take all overrings out and add them together; then place the total on Line 5.
Step 6	The corrected cash register tape total is obtained by subtracting Line 5 from Line 4.
Step 7	If Line 6 is greater than Line 3, the register is short. If you are short, place the amount on Line 7.
Step 8	If Line 3 is greater than Line 6, the register is over. Place this amount on Line 8.
Step 9	Recopy the corrected cash register tape total from Line 6 on Line 9.
Step 10	On Line 10, fill in the total tax amount shown on the closing register tape. (Sales taxes only)
Step 11	After subtracting your sales taxes from Line 9, you fill in the sales for the day on Line 11.

DATE __________________

NAME __________________

CLOSING

CASHIER'S REPORT

Pennies . . . . __________

Nickels . . . . __________

Dimes . . . . __________

Quarters . . . . __________

Halves . . . . __________

Silver Dollars . . . . __________

Paper Bills . . . . __________

Checks . . . . __________

1. Total Cash in Drawer __________
2. Less Petty Cash Fund __________
3. Bank Deposit (Line 2 from Line 1) __________
4. Cash Register Tape Total __________
5. Less Overrings __________
6. Corrected Cash Register Tape Total (Line 5 from Line 4) __________
7. Cash Short (If Line 6 is greater than Line 3) __________
8. Cash Over (If Line 3 is greater than Line 6) __________
9. Corrected Cash Register Tape Total (From Line 6) __________
10. Less Sales Taxes __________
11. Sales for the Day (Line 10 from Line 9) __________

THE WANT SLIP

The want slip is used when there is need of reordering items and requests for new merchandise for your retail lab have been made. State what item you need, the quantity, stock number, and vendor number. Also, be sure to include the date.

WANT SLIP

DATE	ITEM	QUANTITY	STYLE LOT #	VENDOR #

SAMPLE 2

WANT SLIP

DATE ____________________

EMPLOYEE ________________

Please list below any item called for by a customer for goods not in stock, even though the item is on order. Do this immediately after the customer has left.

ITEM CALLED FOR (SIZE, SHAPE, PRICE, COLOR)	QUANTITY ASKED FOR	ARTICLE SUBSTITUTED

VENDOR (if known) ____________________________

CONTROL NUMBER (if known) ______________________

EMPLOYEE CASH DISCOUNT

This is a form used for employee discounts. It is completed as follows:

1. Fill in the employee's name and date.
2. List the items purchased and their prices.
3. Subtotal the amount and subtract their discount.
4. Subtotal once again, and add the sales tax. This is your total.
5. Close the sale by having the employee sign the discount the sheet.

EMPLOYEE CASH DISCOUNT

NAME ______________________ DATE ____________________

ITEMS	PRICE
	Subtotal
	Less 20% Discount
	Subtotal
	Sales Tax
	TOTAL

EMPLOYEE SIGNATURE ______________________________________

VOID SLIP

These are two examples of void slips which can be used effectively in your store.

The first example is filled out as follows:

1. Write in cashier's name and sales number.
2. Write in voided amount.
3. Write in the reason for the void.
4. On the next three lines signatures are required. On the first line, the customer's signature is taken; second line, cashier's signature is written and on the third line, the manager's signature is written.
5. The last line is reserved for the date.

VOID SLIP

COPY

VOID SLIP

CASHIER'S NAME Sandy Winters

SALE NO. 725

AMOUNT VOIDED $0.24

REASON VOIDED Charged the wrong amount of tax.

X Dave Trimmer
CUSTOMER'S SIGNATURE

X Tim Jones
MANAGER'S SIGNATURE

X Sandy Winters
CASHIER'S SIGNATURE

12/11/--
DATE

Office Copy

SAMPLE 2

VOID SLIP

The second example is filled out as follows:

1. First line, the date is placed.
2. Second and third lines are used for the voided amount and the corrected amount of the sale.
3. On the fourth and fifth lines, the reason for void is written.
4. On the sixth line, the cashier places his or her signature.

VOID SLIP

DATE February 20, 19--

AMOUNT VOIDED $7.00

CORRECTED AMOUNT $ .70

REASON FOR VOID Punched wrong register key

CASHIER'S SIGNATURE Ann Baxter

CHARGE SLIP

If you choose to use credit, here is an acceptable charge slip which can be used.

The procedure for the use of this charge slip is as follows:

1. Fill out top form: customer's name, address, telephone number and homeroom number
2. Fill in date, cashier's name, student ID number, and the credit terms which are to be used.
3. Fill in items, quantity and price. Then add tax and total.
4. You then have the customer sign the charge slip.

CHARGE SLIP

Name Sharon Timbers

Address 372 Valley View Drive.

Telephone 866-2894 Homeroom No. 212

DATE	CASHIER	STUDENT ID	TERMS
12/12/73	Sue L.	93621	$2.00 weekly

QUANTITY	ITEM	@	PRICE	
1	animal candle	2.00	2	00
2	8-track tapes	2.25	4	50
		Tax	6	50
				26
		Subtotal		
		TOTAL	6	76

X ______________________

Customer's Signature

office copy

spindel copy

customer copy

REFUND SLIP

A refund slip is used to make the cash register come out even. Here are examples of two.

1. Fill in customer name, address, and reason for returning.
2. Write item or items and amount.
3. Fill in subtotal, add tax, and arrive at the total.
4. Have the customer sign her name.
5. Have it approved and initialed.

REFUND SLIP

NAME ______________________________

ADDRESS ______________________________

REASON FOR RETURNING ______________________________

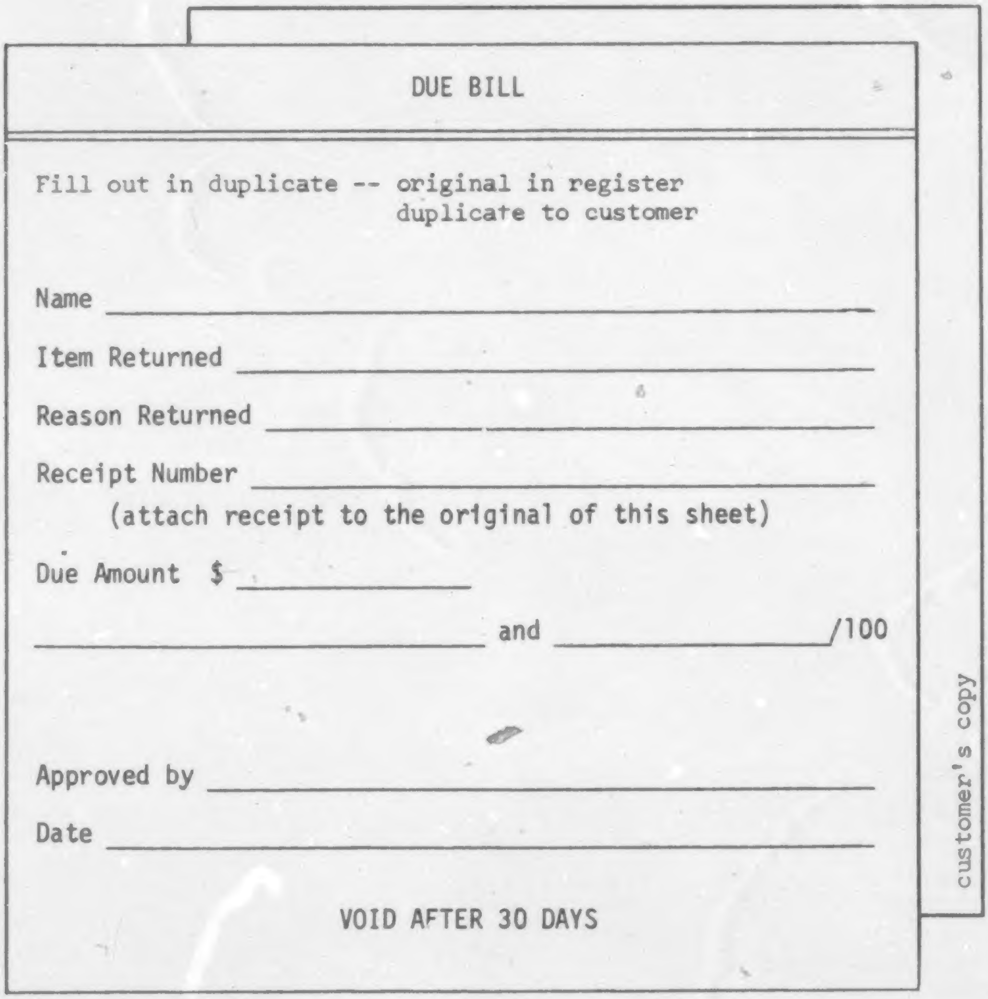
ITEMS	AMOUNT
Subtotal	
Tax	
TOTAL	

SIGNATURE ______________________________

DUE BILL

This type of due bill should be used in the school store.

1. Fill in name, item returned and reason for returning.
2. If they have the receipt fill in the receipt number.
3. Write amount the customer receives.
4. Write out the cash money (i.e. -- four dollars and 98/100).
5. Have it approved and fill in the date.



DUE BILL

Fill out in duplicate -- original in register
duplicate to customer

Name ______________________________

Item Returned ______________________________

Reason Returned ______________________________

Receipt Number ______________________________

(attach receipt to the original of this sheet)

Due Amount $ __________

______________ and ______________/100

Approved by ______________________________

Date ______________________________

VOID AFTER 30 DAYS

customer's copy

LAYAWAY

Presented here are two layaway forms. One is a customer layaway and the other is an associate layaway.

CUSTOMER LAYAWAY

1. Fill in the claim number, claim date and the customer's name.
2. Fill in the original price.
3. Fill in the amount paid down and then the balance.
4. On the back fill in the items and prices, then add to get the subtotal, compute tax and write total.

LAYAWAY

Customer's Name John Williams
Address 6699 East Livingston
City, State Reynoldsburg, Ohio 43068
Telephone Number 866-6375

Claim Number	Claim Date
1001	12-1-73

ORIGINAL PRICE $20.80
PAYMENT $10.00
BALANCE $10.80

EMPLOYEE LAYAWAY

1. Fill in the name, date and claim date.
2. Fill in items and amount.
3. Add to get subtotal.
    a. Subtract discount to arrive at subtotal.
    b. To subtotal, add tax to get your total.
    c. Subtract deposit to arrive at the balance.
4. On the back, write each payment and the balance after it is subtotaled.

(front)

Name	Date	Claim Date
Items		Amount
	SUBTOTAL I	
	20% DISCOUNT	
	SUBTOTAL II	
	TAX	
	TOTAL	
	LESS DEPOSIT	
	BALANCE	

(back)

PAYMENT	BALANCE
1.	
2.	
3.	
4.	
5.	
6.	
7.	

SAMPLE 2

INSTRUCTIONS FOR COMPLETION OF DAILY BALANCE AND SALES SLIP

1. Enter current date.

2. Enter student's name.

3. Cash report.

    a. Count money in cash drawer (count each demonination separately).
    b. Total cash count (including checks).

4. Enter "Bank" (amount of cash maintained in cash drawer at beginning of day of shift).

5. Deduct bank from total cash and checks in drawer.

6. Deduct refunds (as evidenced from cash refund slips in cash drawers).

7. Enter net cash sales.

8. Enter charge sales.

9. Total Number 7 and Number 8 to obtain total sales.

BALANCES

1. Enter total cash received (from net cash sales).

2. Deduct voids from void slips or from detail tape.

3. Enter net figure under "total."

4. Enter register reading from detail slip total.

5. Cash "over or short" represents difference between register reading and cash and charge sales.

CUSTOMER COUNT

1. Enter number of sales from customer counter.

2. Enter number of "no sales."

3. Enter number of "voids."

4. Deduct Number 2 and Number 3 above from Number 1 to arrive at net customers.

SALES ANALYSIS

1. Record sales by department as fits your individual store needs.

SAMPLE 2

DAILY BALANCE AND SALES SLIP

DATE ______________________

NAME ______________________

CASH REPORT		
Pennies		
Nickels		
Dimes		
Quarters		
Halves		
Bills		
Checks		
TOTAL CASH IN DRAWER		
TOTAL CASH RECEIVED FROM SALES		
Bank		
Refunds on cash sales		
Net cash sales		
Charge sales		
TOTAL SALES		

SALES SUMMARY		
TOTAL SALES - Dept. 1		
TOTAL SALES - Dept. 2		
TOTAL SALES - Dept. 3		
Tax		
TOTAL SALES (incl. tax)		

APPROVED BY ______________________

BALANCES		
TOTAL CASH RECEIVED		
Voids		
Total		
Register reading		
Cash: over short		
Reading of customer counter		
Number of "No Sales"		
Number of "Voids"		
Net customers		
CASH SALES		
Sales Department 1		
Sales Department 2		
Sales Department 3		
Tax collected		
TOTAL CASH SALES (incl. tax)		
CHARGE SALES		
Sales Department 1		
Sales Department 2		
Sales Department 3		
Tax		
TOTAL CHARGE SALES (incl. tax)		

SAMPLE 1

BASIC ITEM STOCK CONTROL

DATE ______________________ DEPARTMENT ______________

PAGE ______________________ EXAMINED BY ________________ CHECKED BY ______________

LINE NO.	STOCK NO.	DESCRIPTION OF ITEM	UNIT	RETAIL PRICE PER UNIT	CURRENT INVENTORY ON HAND	STOCK		EXTENSION	RECEIVED DATE
						MAX.	MIN.		

STORE PHYSICAL INVENTORY

SAMPLE 2

CALLER ______________________

DATE ______________________

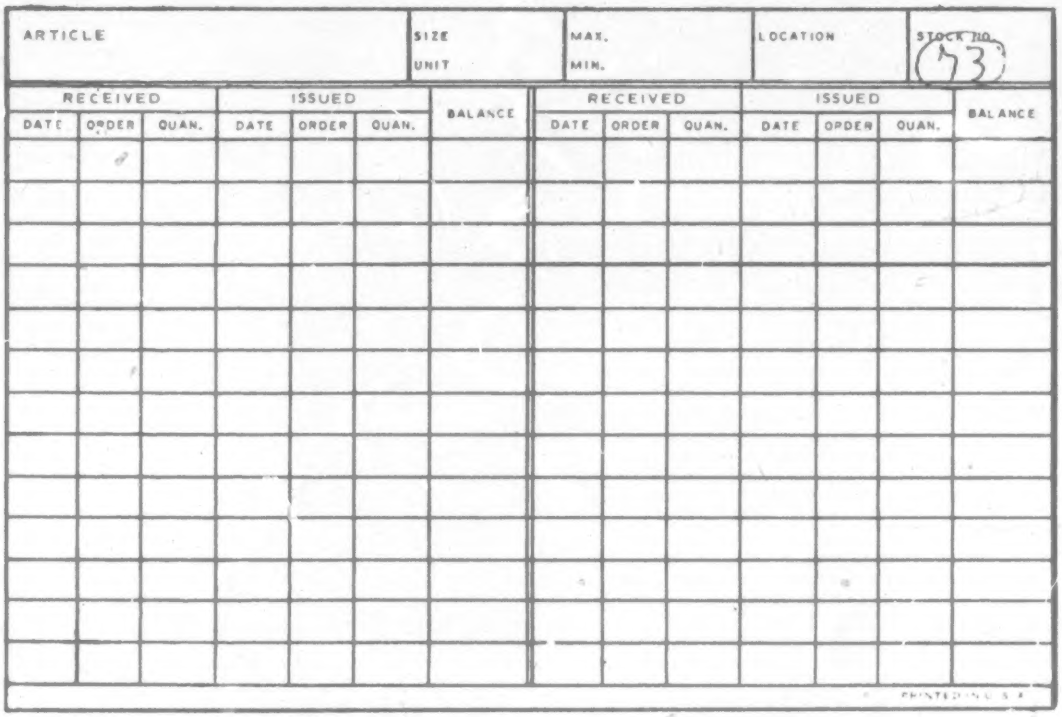
RECORDER ______________________

STOCK NUMBER	ITEM DESCRIPTION	TALLY	QUANTITY	PER ITEM COST	PER ITEM RETAIL	EXTENSIONS		REMARKS
						VALUE COST	VALUE RETAIL	
TOTAL								

STORAGE CONTROL CARDS

Every item in the store has one of these control cards.

Action is posted weekly. It records the date and quantity of the item received and the same information on merchandise moved from the stockroom to the salesfloor (issued).



ARTICLE						SIZE UNIT		MAX. MIN.		LOCATION		STOCK NO. 43	
RECEIVED			ISSUED			BALANCE	RECEIVED			ISSUED			BALANCE
DATE	ORDER	QUAN.	DATE	ORDER	QUAN.		DATE	ORDER	QUAN.	DATE	ORDER	QUAN.	
												PRINTED IN U.S.A.	

OHIO SCHOOLS PURCHASE ORDER

(ACTIVITY PROGRAM FUND)

(ACCOUNT NUMBER)

(DATE)

(PAYEE OR FIRM)

(TERMS)

(STREET)

(SHIP VIA)

(CITY) (STATE) (ZIP CODE)

NUMBER	DESCRIPTION OR PURPOSE	UNIT PRICE	COST
		TOTAL	$

Requested By: ______________________________
(SIGNATURE ACTIVITY SPONSOR)

Approved By: ______________________________
(SIGNATURE PERSON AUTHORIZED TO SIGN)

Position: ______________________________

I hereby certify that $____________ is available in the said activity program fund for payment of the above obligation.

____
(SIGNATURE OF CLERK-CUSTODIAN)

CONSIGNMENT AGREEMENT

______________________________ (herein called the consignor) agrees to place the following listed items in the Retail Laboratory (herein called the consignee) for the purpose of resale. The consignor agrees to establish a fair market price for said items and further agrees to permit the consignee to sell said items at a price the consignee determines reasonable, but not less than the fair market price established by the consignor.

The consignee agrees upon sale of any item so consigned to pay the consignor within 10 days the prior established price as indicated in the schedule below. It is further agreed that either party may cancel this agreement upon 10 days notice to the other party.

______________________________ ______________________________
Consignor's Signature Date

____
Consignee's Signature

SCHEDULE OF ITEMS CONSIGNED

NUMBER	DESCRIPTION	CONSIGNOR'S PRICE

CONSIGNMENT SALES SLIP

CONSIGNMENT SALES SLIP

Date

Consignor

Address

Purchaser

NUMBER	DESCRIPTION	CP	SP
	Subtotal		
	Tax		
	TOTAL		

SAMPLE 1

SUMMARY OF PURCHASE ORDERS

Ordered By ______________ Department ______________ Date Ordered ______________

NUMBER IN STOCK	DESCRIPTION	SELLING PRICE	QUANTITY ORDERED	DATE ORDERED	QUANTITY RECEIVED

SUMMARY OF PURCHASE ORDERS

Company ______________________

Address ______________________

Telephone ______________________

Department ______________________

Manager ______________________

Date ______________________

NAME OR DESCRIPTION	STOCK NUMBER	NUMBER IN STOCK	QUANTITY ORDERED	UNIT COST	TOTAL COST	DATE RECEIVED	QUANTITY RECEIVED	RETAIL

BUYERS RESOURCE FILE

CROSS REFERENCE ____________________

VENDOR ____________________

____

____

VENDOR NUMBER ____________________

MERCHANDISE ____________________

STOCK NUMBER ____________________

CONTACT ____________________

TERMS ____________________

____

FREIGHT:
FOB ____________________
VIA ____________________

COST OF MERCHANDISE:
PRICE ____________________
PER ____________________

DISCOUNTS ____________________

____

DELIVERY TIME ____________________

MINIMUM ORDER ____________________

RETAIL:
SUGGESTED ____________________
MARK UP ____________________

Put on 5" X 8" index file cards for handy reference. File alphabetically by vendor's name.

PERFORMANCE APPRAISAL

The sample performance appraisal is an evaluation of each employee's job performance in the retail lab and is to be filled out by the manager of the store at least once every two weeks. The form may also be used as a grading device.

EMPLOYEE PERFORMANCE APPRAISAL

FACTORS	OUT-STANDING	ABOVE AVERAGE	AVERAGE	BELOW AVERAGE	UNSATIS-FACTORY
Quality of Work: work performed according to job requirements			✓		
Quantity of Work: amount completed in relation to standards		✓			
Dependability: follows instructions and completes work on time		✓			
Job Knowledge: how well does the employee know his duties			✓		
Attitudes: cooperativeness with others; carefulness		✓			
Housekeeping: cleanliness and order of work area			✓		
Reliability: record of attendance and tardiness at work			✓		
Personal Care: grooming, health, personal cleanliness			✓		
Supervisory: planning and direction of work of others (if applicable)					
Judgment: decisions made using sound reasoning (if applicable)					

COMMENTS/SUGGESTIONS: works well with others
always has pleasant
attitude.

INSTRUCTIONS FOR STUDENT EVALUATION FORM

FOR STUDENT APPRAISAL IN SCHOOL STORE

Parts A, B, and C -- self explanatory (0 to 10 rating goes from unsatisfactory to superior)

Part D -- from the training plan, the competencies to be mastered during the evaluation period are listed individually. The student's performance is rated according to his progress.

NOTE: Appearance is not listed as a general category as it is rated specifically as to the dress requirements of the specific needs (i.e. -- uniforms, ties, etc.)

MONTHLY

PROFIT AND LOSS STATEMENT

Period ____________ Dates Covered: from ________ to ________

	PERIOD				YEAR TO DATE			
	Actual $	%	Budget $	%	Actual $	%	Budget $	%
Sales								
Gross Profit								
Paper								
Telephone								
Other Services								
Maintenance								
Office Supplies								
Cleaning Supplies								
Cash (over or short)								
General Expenses								
Total Others								
Controllable Profit								
Rent Equipment								
Advertising								
Royalty Fees								
Permits and Licenses								
Depreciation								
Administrative								
Total Below Line Costs								
Net Profit Before Tax								
Other Income								
Net								

MONTHLY

PROFIT AND LOSS STATEMENT

Period ____________________ Dates Covered: from __________ to __________

	PERIOD				YEAR TO DATE			
	Actual $	%	Budget $	%	Actual $	%	Budget $	%
Sales								
Gross Profit								
Paper								
Telephone								
Other Services								
Maintenance								
Office Supplies								
Cleaning Supplies								
Cash (over or short)								
General Expenses								
Total Others								
Controllable Profit								
Rent Equipment								
Advertising								
Royalty Fees								
Permits and Licenses								
Depreciation								
Administrative								
Total Below Line Costs								
Net Profit Before Tax								
Other Income								
Net								

YEARLY

PROFIT AND LOSS STATEMENT

Period ____________________ Dates Covered: from __________ to __________

	PERIOD				YEAR TO DATE			
	Actual $	%	Budget $	%	Actual $	%	Budget $	%
Sales								
Gross Profit								
Paper								
Telephone								
Other Services								
Maintenance								
Office Supplies								
Cleaning Supplies								
Cash (over or short)								
General Expenses								
Total Others								
Controllable Profit								
Rent Equipment								
Advertising								
Royalty Fees								
Permits and Licenses								
Depreciation								
Administrative								
Total Below Line Costs								
Net Profit Before Tax								
Other Income								
Net								

DISTRIBUTIVE EDUCATION RETAIL LAB
INCOME STATEMENT
FOR YEAR ENDED DECEMBER 31, 19__

INCOME FROM SALES

Less Sales Returns and Allowances . . . . ____________
Sales Discount . . . . ____________
Net Sales . . . . ____________

COST OF MERCHANDISE SOLD

Merchandise Inventory -- January 1, 19__ . . . . ____________
Purchases . . . . ____________
Less Purchases Returns and Allowances . . . . ____________
Purchase Discounts . . . . ____________
Net Purchases . . . . ____________
Total Cost of Merchandise Available for Sale . . . . ____________
Less Merchandise Inventory -- December 31, 19__ . . . . ____________
Cost of Merchandise Sold . . . . ____________

GROSS PROFIT ON SALES . . . . ____________

OPERATING EXPENSES

Bad Debts Expense . . . . ____________
Delivery Expense . . . . ____________
Depreciation Expense -- Equipment . . . . ____________
Insurance Expense . . . . ____________
Miscellaneous Expense . . . . ____________
Payroll Taxes Expense . . . . ____________
Rent Expense . . . . ____________
Salary Expense . . . . ____________
Supplies Expense . . . . ____________
Total Operating Expenses . . . . ____________
Net Income from Operations . . . . ____________

OTHER EXPENSES

Interest Expense . . . . ____________

NET INCOME BEFORE FEDERAL INCOME TAX . . . . ____________

LESS FEDERAL INCOME TAX . . . . ____________

NET INCOME AFTER FEDERAL INCOME TAX . . . . ____________

DISTRIBUTIVE EDUCATION RETAIL LAB
BALANCE SHEET
DECEMBER 31, 19__

ASSETS

CURRENT ASSETS

Cash . . . . ________
Petty Cash . . . . ________
Accounts Receivable . . . . ________
Less Allowance for Bad Debts . . . . ________
Merchandise Inventory . . . . ________
Supplies . . . . ________
Prepaid Insurance . . . . ________
Total Current Assets . . . . ________

FIXED ASSETS

Equipment . . . . ________
Less Accumulative Depreciation -- Equipment . . . . ________
Total Fixed Assets . . . . ________

TOTAL ASSETS . . . . ________

LIABILITIES

CURRENT LIABILITIES

Notes Payable . . . . ________
Interest Payable . . . . ________
Salaries Payable . . . . ________
Accounts Payable . . . . ________
Employees Income Tax Payable . . . . ________
FICA Tax Payable . . . . ________
Federal Unemployment Tax Payable . . . . ________
State Unemployment Tax Payable . . . . ________
Federal Income Tax Payable . . . . ________
Total Current Liabilities . . . . ________

CAPITAL

CAPITAL STOCK . . . . ________

RETAINED EARNINGS . . . . ________

TOTAL CAPITAL . . . . ________

TOTAL LIABILITIES AND CAPITAL . . . . ________

This bookkeeping system requires that you keep a Combination Journal and a Ledger Book consisting of the following accounts:

- General - miscellaneous purchases and income
- Accounts Payable - vendors to be paid
- Cash (Over or Short) - record of register problems
- Purchases - total of merchandise purchases
- Purchase Discounts - cash allowance for early payments
- Net Sales - total sales after taxes
- Tax - paid to state
- Gross Sales - total sales before taxes
- Individual Vendor Accounts - separate listing by vendors and transactions

This can be posted on a daily or weekly basis and the totals should be posted at least weekly. This is important to be aware of your financial situation.

The following is an explanation of the steps in recording all financial transactions for the retail lab.

DATE	ACCOUNT TITLE	POST REF.	GENERAL 1 DEBIT	GENERAL 2 CREDIT	ACCOUNTS PAYABLE 3 DEBIT	ACCOUNTS PAYABLE 4 CREDI
9/2/-	Deposit	✓				
9/10/-	Champion Products, Inc.	✓			40 00	

STEP 1: TO RECORD CASHIER'S REPORT

1. Record line 3 of Closing Cashier's Report (page 108) in column 12 of the Combination Journal.
2. Record line 11 of Closing Cashier's Report in column 10 of the Combination Journal.
3. Record line 10 of Closing Cashier's Report in column 11 of the Combination Journal.
4. Record either line 7 or line 8 of the Closing Cashier's Report in either column 6 or column 7 of the Combination Journal.
5. Record date in the date column of the Combination Journal.
6. Place a check (✓) in the Post Reference column.

9/30/-	TOTALS	✓	38 76	76 00	815 71	1101 9

STEP 2: TO RECORD PURCHASES INVOICE OF PURCHASES ON CREDIT

1. Record date of entry in Date column of the Combination Journal.
2. Enter the companies' name in the Account Title column.
3. Record the amount of the invoice in column 3 and column 8.
4. Fill in the Accounts Payable ledger for Champion Products, Inc. (see page 109) as follows:
   a. Record the amount in the Credit column.
   b. Add amount in the Credit column to previous balance and enter the new balance in the Balance column.
   c. Enter the date in the Date column.
   d. Enter the Combination Journal page number in the Folio column of the ledger account.
   e. Place a check (✓) in the Post Reference column of the Combination Journal.

Prepared By		
Approved By		

	6	7	8	9	10	11	12	13
	CASH		PURCHASES	PURCHASES	NET	SALES TAX		
	(Short)	(Over)		DISCOUNT	SALES	PAYABLE	CASH	
	DEBIT	CREDIT	DEBIT	CREDIT	CREDIT	CREDIT	DEBIT	CREDIT
1		0.40			80.20	1.40	82.00	
2			40.00					
19	10.66	7.79	1100.98		789.37	21.88	793.38	762.46

STEP 3: TO POST TOTALS OF THE COMBINATION JOURNAL AT END OF THE MONTH

1. Record the total of each column of the Combination Journal in the General Ledger Account in either the Debit or Credit column as indicated by the column heading (i.e. -- for Cash columns 12 and 13: you would record $793.38 for Debits and $762.46 for Credits). See page 109.
2. Add the amount entered to the previous balance and record the new balance in the Balance column.
3. Enter the date in the Date column of the Ledger Account. (This should be the last business day of the month.)
4. Enter the Combination Journal page number in the Folio column of the Ledger Account.
5. Enter the ledger account number in the Post Reference column of the Combination Journal.

SAMPLE

DATE 9/2/—

NAME Jerry Jones

CLOSING

CASHIER'S REPORT

Pennies	.10
Nickels	.40
Dimes	.50
Quarters	2.00
Halves	.50
Silver Dollars	—
Paper Bills	70.00
Checks	16.00
1. Total Cash in Drawer	90.00
2. Less Petty Cash Fund	8.00
3. Bank Deposit (Line 2 from Line 1)	82.00
4. Cash Register Tape Total	81.60
5. Less Overrings	—
6. Corrected Cash Register Tape Total (Line 5 from Line 4)	81.60
7. Cash Short (If Line 6 is greater than Line 3)	—
8. Cash Over (If Line 3 is greater than Line 6)	.40
9. Corrected Cash Register Tape Total (From Line 6)	81.60
10. Less Sales Taxes	1.40
11. Sales for the Day (Line 10 from Line 9)	80.20

ACCOUNT NO.	20	NAME	Champion Products, Inc.
SHEET NO.		ADDRESS	Post Office Box 850 Rochester, New York 14603

DATE	ITEMS	Folio	✓	DEBITS	✓	CREDITS	Dr. or Cr.	BALANCE
9/1/–	Balance at beginning of month	✓						200 00
9/10/–		12				40 00		240 00
	Ⓒ	Ⓓ				Ⓐ		Ⓑ

ACCOUNT NO.	11	NAME	CASH
SHEET NO.		ADDRESS	

DATE	ITEMS	[illegible]	✓	DEBITS	✓	CREDITS	Dr. or Cr.	BALANCE
9/1/–	Balance	✓						1300 00
9/30/–		12		793 38				2093 38
9/30/–		12				762 46		1330 92
	③	④			①			②

COMBINATION

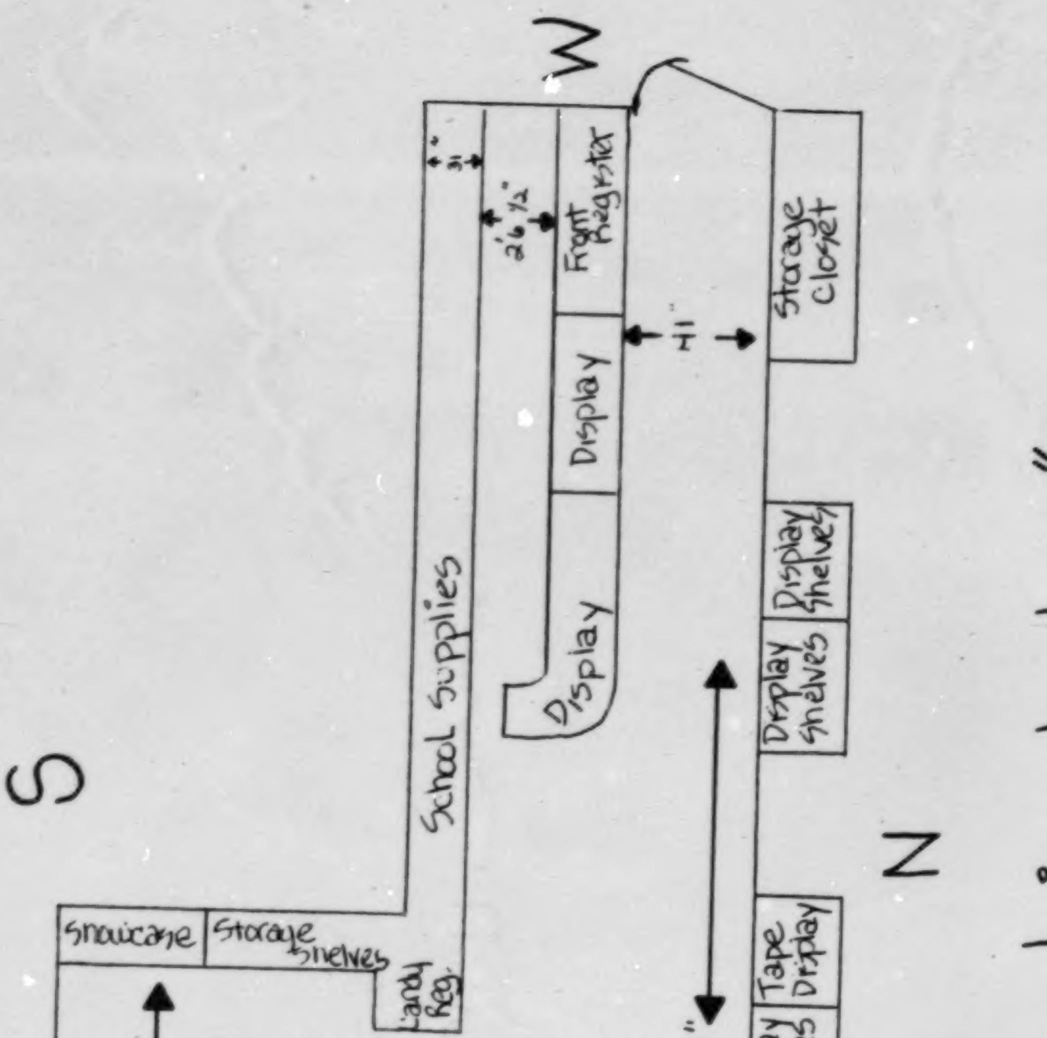
	DATE	ACCOUNT TITLE	Post Ref.	GENERAL 1 DEBIT	GENERAL 2 CREDIT	ACCOUNTS PAYABLE 3 DEBIT	ACCOUNTS PAYABLE 4 CREDIT
1	9/5/-						
2	9/6/-						
3	9/7/-						
4	9/10/-						
5	9/11/-						
6	9/12/-						
7	9/13/-	Ketchum Dist.					
8	9/14/-						
9	9/17/-						
10	9/17/-	Ketchum Dist.					
11	9/17/-	Ketchum Dist.					
12	9/18/-						
13	9/19/-						
14	9/20/-						
15	9/21/-						
16	9/21/-	Ketchum Dist.	✓				40.06
17	9/21/-	Ketchum Dist.	✓				599.07
18	9/21/-	Ketchum Dist.	✓				142.56
19	9/21/-	Ketchum Dist.	✓				8.64
20	9/21/-	Ketchum Dist.	✓				45.90
21	9/21/-	Ketchum Dist.	✓				20.40
22	9/21/-	Ketchum Dist.	✓				13.56
23	9/21/-	Ketchum Dist.	✓				104.43
24	9/21/-	Ketchum Dist.	✓				128.70
25	9/24/-						
26	9/25/-						
27	9/26/-						
28	9/27/-						
29	9/28/-	Harcourt Outlines	✓				567.45
30	9/28/-						
31	9/30/-	TOTALS	✓				1670.76

	Initials	Date
Prepared By		
Approved By		

JOURNAL

A completed combination journal would look like this sample.

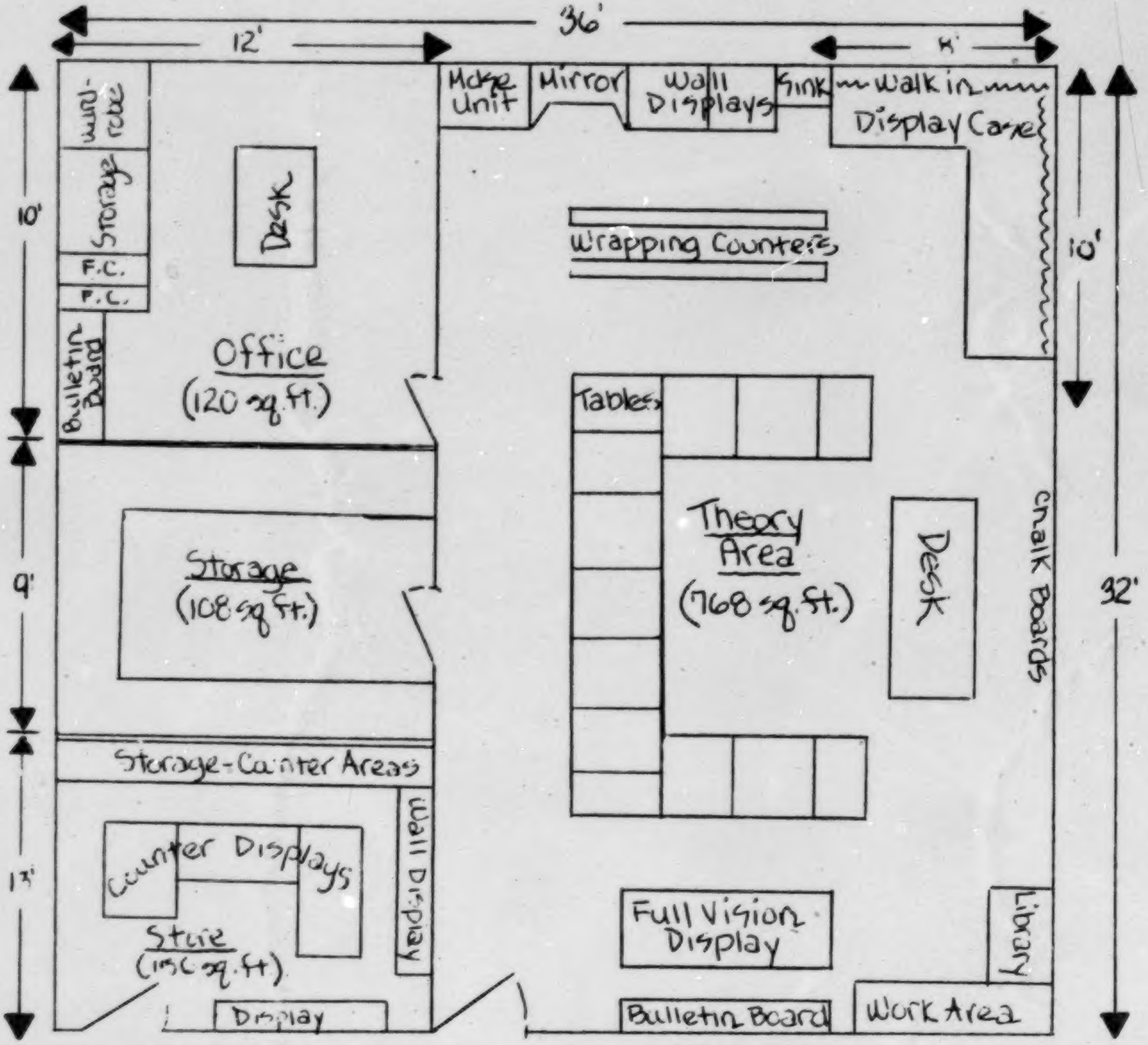
6	7	8	9	10	11	12	13
CASH		PURCHASES	PURCHASES	NET	SALES TAX		
(Short)	(Over)		DISCOUNT	SALES	PAYABLE	CASH	
DEBIT	CREDIT	DEBIT	CREDIT	CREDIT	CREDIT	DEBIT	CREDIT
				12227	417	12845 ✓	
80				17901	404	18225 ✓	
	35			13062	271	13368 ✓	
213				13478	256	13520 ✓	
	146			6664	163	6973 ✓	
	43			6063	123	6229 ✓	
	1809			2703	74	4586 ✓	
193				2405	85	2297 ✓	
142				2927	73	2858 ✓	
	41			4562	55	4658 ✓	
	62			2554	89	2705 ✓	
90				3762	133	3806 ✓	
		4006					
		599.07					
		14355					
		864					
		4590					
		2040					
		1356					
		10443					
		12870					
07				3207	99	3299 ✓	
72				4435	57	4420 ✓	
02				3312	105	3415 ✓	
	15			2835	68	2918 ✓	
799		56745					
	59			4769	115	4943 ✓	
1598	2411	167076		106866	2586	110064	


W
S
N
E
School Supplies
Front Register
2'6 1/2"
3'
Display
Display
Display
Storage Closet
4'
Display Shelves
Display Shelves
Display Shelves
Tape Display
Showcase
Storage Shelves
Candy Reg.
14' 4"
cards
35' 5"
25' 8"
Sportswear
Books
Showcase
Showcase
Showcase
Stock Shelves
Dressing Room

"The Lincoln Log"

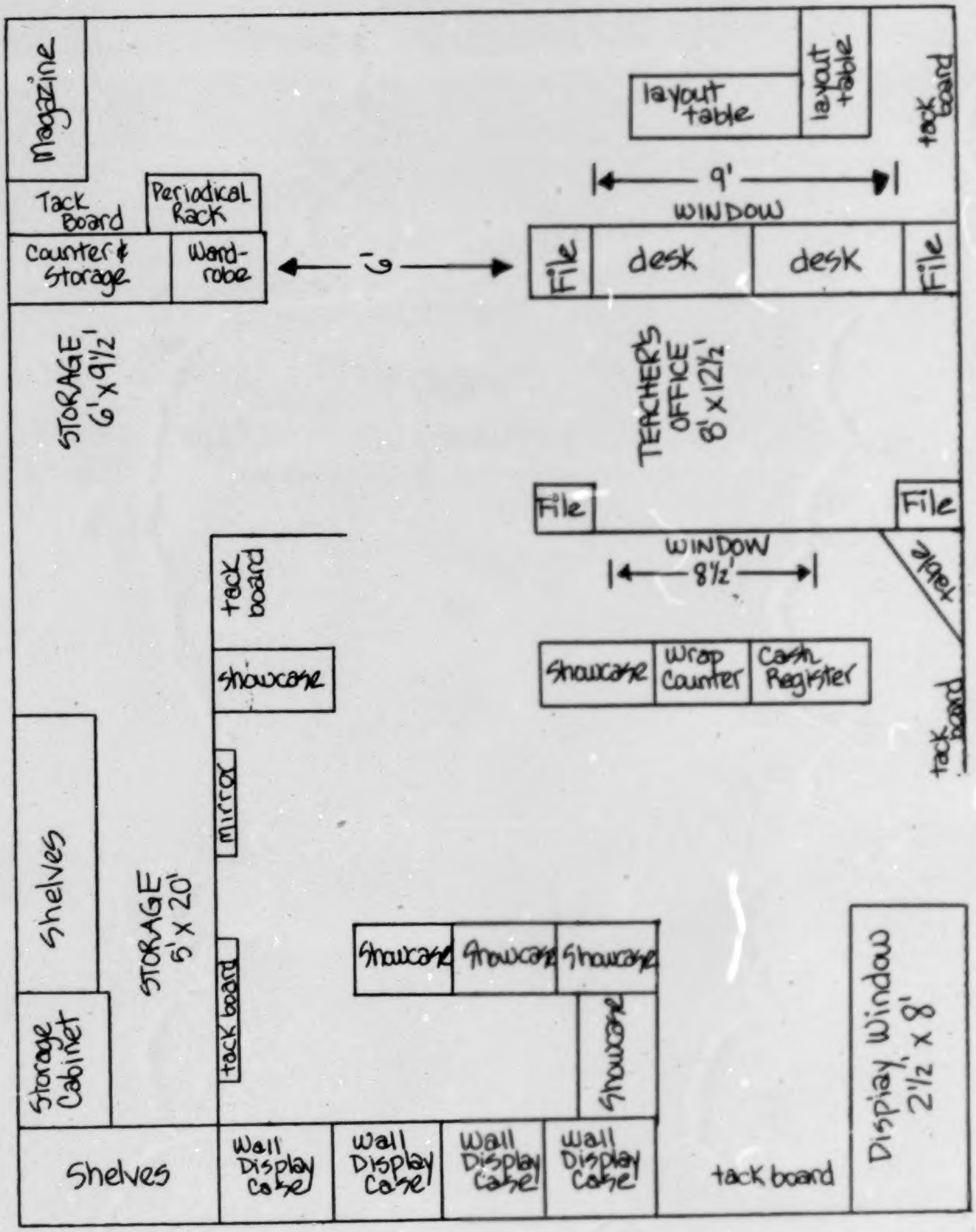
DISTRIBUTIVE EDUCATION LAYOUT

CLASSROOM - STORAGE - STORE

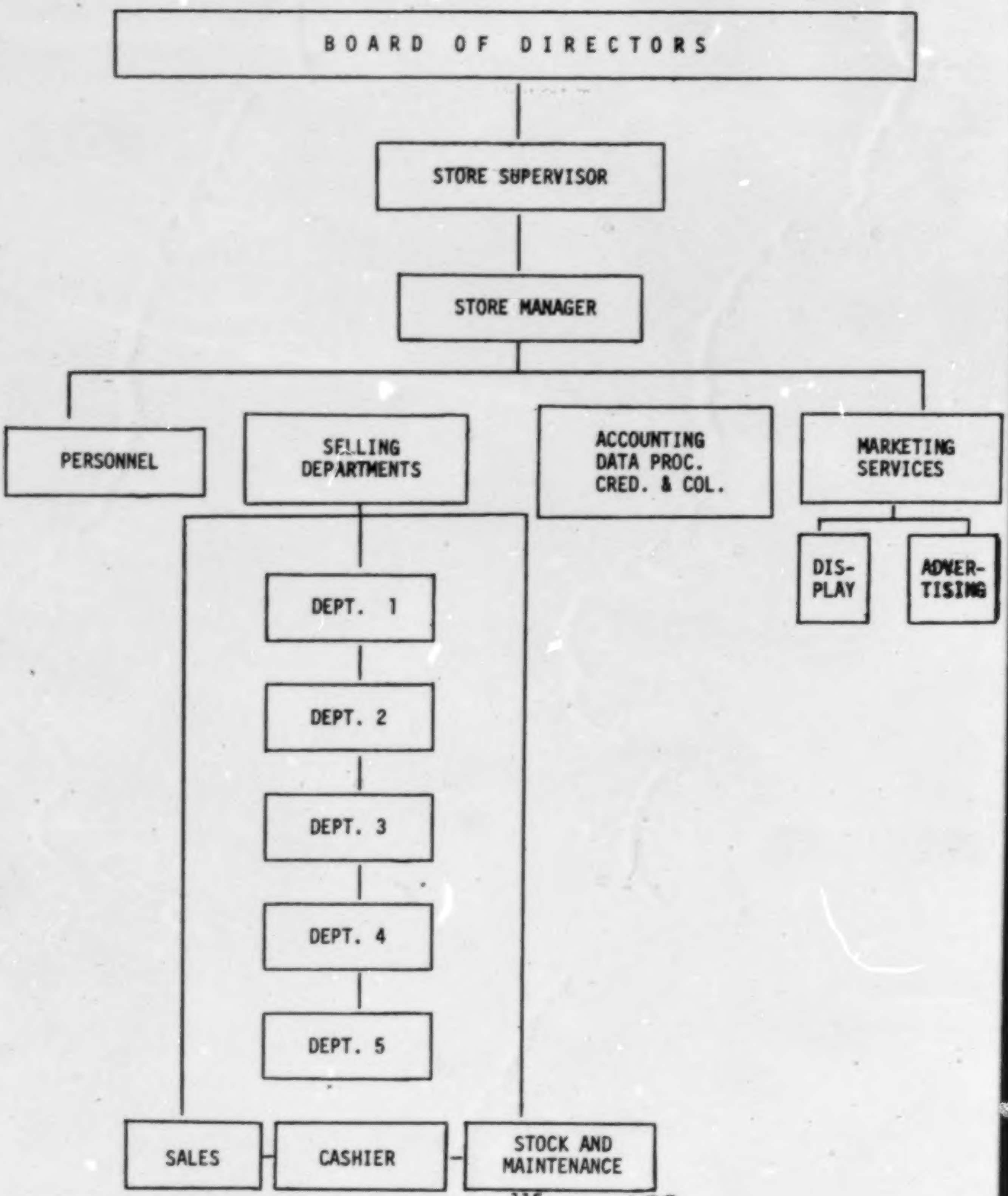


36'
12'
8'
10'
9'
13'
10'
32'
Wardrobe
Storage
F.C.
F.C.
Bulletin Board
Desk
Office (120 sq.ft.)
Storage (108 sq.ft.)
Storage-Counter Areas
Counter Displays
Wall Display
Store (156 sq.ft.)
Display
Mdse Unit
Mirror
Wall Displays
Sink
Walk in Display Case
Wrapping Counters
Tables
Theory Area (768 sq.ft.)
Desk
Chalk Boards
Full Vision Display
Library
Bulletin Board
Work Area

DISTRIBUTIVE EDUCATION CLASSROOM


Magazine
Tack Board
Periodical Rack
Counter & Storage
Ward-robe
6'
layout table
layout table
tack board
9'
WINDOW
File
desk
desk
File
STORAGE 6' x 9½'
TEACHER'S OFFICE 8' x 12½'
File
File
WINDOW
8½'
table
tack board
showcase
Showcase
Wrap Counter
Cash Register
tack board
mirror
Shelves
STORAGE 5' x 20'
tack board
Showcase
Showcase
Showcase
Showcase
Storage Cabinet
Display Window 2½' x 8'
Shelves
Wall Display Case
Wall Display Case
Wall Display Case
Wall Display Case
tack board

ORGANIZATION CHART


BOARD OF DIRECTORS
STORE SUPERVISOR
STORE MANAGER
PERSONNEL
SELLING DEPARTMENTS
ACCOUNTING DATA PROC. CRED. & COL.
MARKETING SERVICES
DIS-PLAY
ADVER-TISING
DEPT. 1
DEPT. 2
DEPT. 3
DEPT. 4
DEPT. 5
SALES
CASHIER
STOCK AND MAINTENANCE